
NEBRASKA DEPARTMENT OF

2005 Reports & Opinions

of the

Property Tax Administrator

PROPERTY ASSESSMENT AND TAXATION

for

Dodge County

27

2005 Equalization Proceedings
before the
Tax Equalization and Review Commission

April 2005

Preface

Nebraska law provides the requirements for the assessment of real property for the purposes of property taxation. The Constitution of Nebraska requires that “taxes shall be levied by valuation uniform and proportionate upon all real property and franchises as defined by the Legislature except as otherwise provided in or permitted by this Constitution.” Neb. Const. art. VIII, sec. 1 (1) (1998). The uniform standard for the assessed value of real property for tax purposes is actual value, which is defined by law as “the market value of real property in the ordinary course of trade.” Neb. Rev. Stat. §77-112 (Reissue 2003). The assessment level for all real property, except agricultural land and horticultural land, is one hundred percent of actual value. The assessment level for agricultural land and horticultural land, hereinafter referred to as agricultural land, is eighty percent of actual value. Neb. Rev. Stat. §77-201 (1) and (2) (R.S. Supp. 2004). More importantly, for purposes of equalization, similar properties must be assessed at the same proportion of actual value when compared to each other. Achieving the constitutional requirement of proportionality ultimately ensures the balance and equity of the property tax imposed by local units of government on each parcel of real property.

The assessment process, implemented under the authority of the county assessor, seeks to value similarly classed properties at the same proportion to actual value. This is not a precise mathematical process, but instead depends on the judgment of the county assessor, based on his or her analysis of relevant factors that affect the actual value of real property. Nebraska law provides ranges of acceptable levels of value that must be met to achieve the uniform and proportionate valuation of classes and subclasses of real property in each county. Neb. Rev. Stat. §77-5023 (R.S. Supp. 2004) requires that all classes of real property, except agricultural land, be assessed between ninety-two and one hundred percent of actual value; the class of agricultural land be assessed between seventy-four and eighty percent of actual value; and, the class of agricultural land receiving special valuation be assessed between seventy-four and eighty percent of its special value and recapture value.

To ensure that the classes of real property are assessed at these required levels of actual value, the Department of Property Assessment and Taxation, hereinafter referred to as the Department, under the direction of the Property Tax Administrator, is annually responsible for analyzing and measuring the assessment performance of each county. Pursuant to Neb. Rev. Stat. §77-5027 (R.S. Supp., 2004):

[T]he Property Tax Administrator shall prepare statistical and narrative reports informing the [Tax Equalization and Review Commission] of the level of value and the quality of assessment of the classes and subclasses of real property in the state and certify his or her opinion regarding the level of value and quality of assessment in each county.

The narrative and statistical reports contained in the Reports and Opinions of the Property Tax Administrator, hereinafter referred to as the R&O, provide a thorough, concise analysis of the assessment process implemented by each county assessor to reach the levels of value and quality of assessment required by Nebraska law. The Property Tax Administrator’s opinion of level of value and quality of assessment achieved by each county assessor is a conclusion based upon all

the data provided by the county assessor and gathered by the Department regarding the assessment activities during the preceding year. This is done in recognition of the fact that the measurement of assessment compliance, in terms of the concepts of actual value and uniformity and proportionality mandated by Nebraska law, requires both statistical and narrative analysis.

The Department is required by Neb. Rev. Stat. §77-1327 (Reissue 2003) to develop and maintain a state-wide sales file of all arm's length transactions. From this sales file the Department prepares an assessment sales ratio study in compliance with acceptable mass appraisal standards. The assessment sales ratio study is the primary mass appraisal performance evaluation tool. From the sales file, the Department prepares statistical analysis from a non-randomly selected set of observations, known as sales, from which inferences about the population, known as a class or subclass of real property, may be drawn. The statistical reports contained in the R&O are developed in compliance with standards developed by the International Association of Assessing Officers, hereinafter referred to as the IAAO.

However, just as the valuation of property is sometimes more art than science, a narrative analysis of assessment practices in each county is necessary to give proper context to the statistical inferences from the assessment sales ratio study. There may be instances when the analysis of assessment practices outweighs or limits the reliability of the statistical inferences of central tendency or quality measures. This may require an opinion of the level of value that is not identical to the result of the statistical calculation. The Property Tax Administrator's goal is to provide statistical and narrative analysis of the assessment level and practices to the Tax Equalization and Review Commission, hereinafter referred to as the Commission, providing the Commission with the most complete picture possible of the true level of value and quality of assessment in each county.

Finally, the Property Tax Administrator's opinions of level of value and quality of assessment are stated as a single numeric representation for level of value and a simple judgment regarding the quality of assessment practices. These opinions are made only after considering all narrative and statistical analysis provided by the county assessor and gathered by the Department. An evaluation of these opinions must only be made after considering all other information provided in the R&O.

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2005 Commission Summary

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Residential Real Property - Current

Number of Sales	1,212	COD	8.91
Total Sales Price	118,770,497	PRD	101.96
Total Adj. Sales Price	118,790,717	COV	15.96
Total Assessed Value	116,935,090	STD	16.01
Avg. Adj. Sales Price	98,012	Avg. Abs. Dev.	8.81
Avg. Assessed Value	96,481	Min	12.60
Median	98.87	Max	265.84
Wgt. Mean	98.44	95% Median C.I.	98.32 to 99.31
Mean	100.36	95% Wgt. Mean C.I.	97.60 to 99.28
		95% Mean C.I.	99.46 to 101.26
% of Value of the Class of all Real Property Value in the County			57.38
% of Records Sold in the Study Period			8.8
% of Value Sold in the Study Period			9.61
Average Assessed Value of the Base			88,328

Residential Real Property - History

Year	Number of Sales	Median	COD	PRD
2005	1,212	98.87	8.91	101.96
2004	1,200	98.60	14.00	102.41
2003	1,195	93	13.43	100.96
2002	1,211	93	14.73	101.32
2001	1,321	93	18.12	102.19

2005 Commission Summary

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Commercial Real Property - Current

Number of Sales	137	COD	17.14
Total Sales Price	18,507,619	PRD	108.96
Total Adj. Sales Price	18,370,119	COV	29.61
Total Assessed Value	16,872,915	STD	29.63
Avg. Adj. Sales Price	134,088	Avg. Abs. Dev.	17.07
Avg. Assessed Value	123,160	Min	22.14
Median	99.56	Max	261.49
Wgt. Mean	91.85	95% Median C.I.	97.67 to 100.00
Mean	100.08	95% Wgt. Mean C.I.	83.44 to 100.26
		95% Mean C.I.	95.11 to 105.04
% of Value of the Class of all Real Property Value in the County			17
% of Records Sold in the Study Period			8.87
% of Value Sold in the Study Period			4.68
Average Assessed Value of the Base			233,281

Commercial Real Property - History

Year	Number of Sales	Median	COD	PRD
2005	137	99.56	17.14	108.96
2004	143	97.40	28.60	107.78
2003	131	96	34.95	107.27
2002	128	96	22.47	98.42
2001	122	95	29.96	98.75

2005 Opinions of the Property Tax Administrator for Dodge County

Pursuant to Neb. Rev. Stat. Section 77-5027 (R.S. Supp. 2004), my opinions are stated as a conclusion of the knowledge of all factors known to me based upon the assessment practices and statistical analysis for this county. While I rely primarily on the median ratio from the Qualified Statistical Reports for each class of real property, my opinion of level of value for a class of real property may be determined from other evidence contained in the Reports and Opinions. While I rely primarily on the performance standards issued by the IAAO for the quality of assessment, my opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Residential Real Property

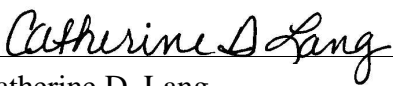
It is my opinion that the level of value of the class of residential real property in Dodge County is 99% of actual value. It is my opinion that the quality of assessment for the class of residential real property in Dodge County is in compliance with generally accepted mass appraisal practices.

Commercial Real Property

It is my opinion that the level of value of the class of commercial real property in Dodge County is 100% of actual value. It is my opinion that the quality of assessment for the class of commercial real property in Dodge County is not in compliance with generally accepted mass appraisal practices.

Dated this 11th day of April, 2005.




Catherine D. Lang
Property Tax Administrator

2005 Correlation Section for Dodge County

Residential Real Property

I. Correlation

Dodge: RESIDENTIAL: The actions of the assessment of this property class are apparent, through the pro-active approach with the appraisal and office staff that many of the goals that were set have been achieved and the results are the continued efforts for better equalization and uniformity within this class of property. The statistics that relate to the qualitative statistics have improved since last year.

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. Section 77-1327 (Reissue 2003) provides that all sales are deemed to be arm's length unless determined otherwise through a sales review conducted under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the sales file. For 2005, the Department did not review the determinations made by the county assessor for real property.

The Standard on Ratio Studies, International Association of Assessing Officials, (1999), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	2001	2002	2003	2004	2005
Total Sales	1573	1518	1563	1601	1687
Qualified Sales	1321	1211	1195	1200	1212
Percent Used	83.98	79.78	76.46	74.95	71.84

Dodge: RESIDENTIAL: The sales qualification and utilization for this property class is the sole responsibility of the county assessor. The above table indicates that a reasonable percentage of all available sales is being utilized for the sales study, and would indicate that the county is not excessively trimming the residential sales file.

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting five years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

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Adjusting for Selective Reappraisal

"The reliability of sales ratio statistics depends on unsold parcels being appraised in the same manner as sold parcels. Selective reappraisal of sold parcels distorts sales ratio results, possibly rendering them useless. Equally important, selective reappraisal of sold parcels ("sales chasing") is a serious violation of basic appraisal uniformity and is highly unprofessional. Oversight agencies must be vigilant to detect the practice if it occurs and take necessary corrective action."

"[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year."

Gloudemans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2001	89	5.63	94.01	93
2002	87	-0.01	86.99	93
2003	91	5.05	95.6	93
2004	90.14	9.18	98.42	98.60
2005	96.19	4.08	100.11	98.87

Dodge: RESIDENTIAL: This comparison between the trended level of value and the median for this property class indicates that the two percentages are similar and support each other.

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

This section analyzes the percentage change of the assessed values in the sales file, between the 2005 Preliminary Statistical Reports and the 2005 R&O Statistical Reports, to the percentage change in the assessed value of all real property, by class, reported in the 2005 County Abstract of Assessment for Real Property, Form 45, excluding growth valuation, compared to the 2004 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the

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most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sale file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

"If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity."

Gloudemans, Robert J., Mass Appraisal of Real Property, (International Association of Assessing Officers, 1999), p. 311.

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
10.42	2001	9.09
6.8	2002	6.65
6	2003	5
12.4	2004	9.18
6.72	2005	4.08

Dodge: RESIDENTIAL: There is a 2.64 point spread in the percent change for this property class, indicating a difference between the two units of measurement. This is not significant difference to warrant further discussion. If other measures were out of line then there might be an issue.

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Department: median ratio, weighted mean ratio, and mean ratio. Because each measure of central tendency has its own strengths and weaknesses, the use of any statistic for equalization should be reconciled, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for "direct" equalization; the process of adjusting the values of classes or subclasses of

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property in response to the determination of level of value at a point above or below a particular range. Because the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (1999). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

	Median	Wgt. Mean	Mean
R&O Statistics	98.87	98.44	100.36

Dodge: RESIDENTIAL: The measures of central tendency shown here reflect that the statistics for the qualified sales for this property type are within the acceptable range. There is little difference between the three measures of central tendency which gives reasonable indication this property type is being treated uniformly and proportionately. The median will be the best indication of level of value for this county for this property type.

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or

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dispersion of the ratios in the sales file. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237 indicates that a COD of less than 15 suggests that there is good assessment uniformity. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less. Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240 indicates that a PRD of greater than 100 suggests that high value properties are relatively under-assessed. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	8.91	101.96
Difference	0	0

Dodge: RESIDENTIAL: Both the coefficient of dispersion and the price-related differential are within the acceptable range as qualitative measures, and indicate a general level of good assessment uniformity for this property class as a whole.

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

**2005 Correlation Section
for Dodge County**

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	1242	1212.00	-30
Median	96.19	98.87	2.68
Wgt. Mean	93.28	98.44	5.16
Mean	95.05	100.36	5.31
COD	14.06	8.91	-5.15
PRD	101.90	101.96	0.06
Min Sales Ratio	5.06	12.60	7.54
Max Sales Ratio	372.34	265.84	-106.5

Dodge: RESIDENTIAL: The statistics for this class of property in this county represent the assessment actions completed for this property class for the 2005 assessment year.

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Commerical Real Property

I. Correlation

Dodge: COMMERCIAL: In this property class an acceptable level of value has been attained. But it is difficult for properties in this class to be treated proportionately do to the great variance with in this class of property. There is indication that continued appraisal activity in this property class and subclasses within is needed to bring assessment uniformity. Much progress has been accomplished over the past few years and continued progress is to be expected.

II. Analysis of Percentage of Sales Used

This section documents the utilization of total sales compared to qualified sales in the sales file. Neb. Rev. Stat. Section 77-1327 (Reissue 2003) provides that all sales are deemed to be arm's length unless determined otherwise through a sales review conducted under professionally accepted mass appraisal techniques. The county assessor is responsible for the qualification of the sales included in the sales file. For 2005, the Department did not review the determinations made by the county assessor for real property.

The Standard on Ratio Studies, International Association of Assessing Officials, (1999), indicates that low levels of sale utilization may indicate excessive trimming by the county assessor. Excessive trimming, the arbitrary exclusion or adjustment of arm's length transactions, may indicate an attempt to inappropriately exclude arm's length transactions to create the appearance of a higher quality of assessment. The sales file, in a case of excess trimming, will fail to properly represent the level of value and quality of assessment of the population of residential real property.

	2001	2002	2003	2004	2005
Total Sales	201	209	220	227	218
Qualified Sales	122	128	131	143	137
Percent Used	60.7	61.24	59.55	63	62.84

Dodge: COMMERCIAL: A review of the utilization grid reveals the percent of sales used per the combined efforts of the Department and the County. The above table indicates that a reasonable percentage of all available sales are being utilized for the sales file study period for this property type.

III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratio

The trended preliminary ratio is an alternative method to calculate a point estimate as an indicator of the level of value. This table compares the preliminary median ratio, trended preliminary median ratio, and R&O median ratio, presenting five years of data to reveal any trends in assessment practices. The analysis that follows compares the changes in these ratios to the assessment actions taken by the county assessor. If the county assessor's assessment practices treat all properties in the sales file and properties in the population in a similar manner, the trended preliminary ratio will correlate closely with the R&O median ratio. The following is the justification for the trended preliminary ratio:

2005 Correlation Section for Dodge County

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"[To monitor sales chasing] A preferred approach is to use only sales that occur after appraised values are determined. However, as long as values from the most recent appraisal year are used in ratio studies, this is likely to be impractical. A second approach is to use values from the previous assessment year, so that most (or all) sales in the study follow the date values were set. In this approach, measures of central tendency must be adjusted to reflect changes in value between the previous and current year. For example, assume that the measure of central tendency is 0.924 and, after excluding parcels with changes in use or physical characteristics, that the overall change in value between the previous and current assessment years is 6.3 percent. The adjusted measure of central tendency is $0.924 \times 1.063 = 0.982$. This approach can be effective in determining the level of appraisal, but measures of uniformity will be unreliable if there has been any meaningful reappraisal activity for the current year."

Gloudemans, Robert J., Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 315.

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2001	91	4.42	95.02	95
2002	95	19.89	113.9	96
2003	94	2.88	96.71	96
2004	84.94	3.58	87.98	97.40
2005	87.37	7.92	94.29	99.56

Dodge: COMMERCIAL: This comparison between the trended level of value and the median for this class of property indicates that the two percentages are somewhat different and do not tend to support each other. Yet both measurements are within the acceptable range for level of value. And the difference from this year to last year shows a significant improvement.

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

This section analyzes the percentage change of the assessed values in the sales file, between the 2005 Preliminary Statistical Reports and the 2005 R&O Statistical Reports, to the percentage change in the assessed value of all real property, by class, reported in the 2005 County Abstract of Assessment for

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Real Property, Form 45, excluding growth valuation, compared to the 2004 Certificate of Taxes Levied (CTL) Report. For purposes of calculating the percentage change in the sales file, only the sales in the most recent year of the study period are used. If assessment practices treat sold and unsold properties consistently, the percentage change in the sale file and assessed base will be similar. The analysis of this data assists in determining if the statistical representations calculated from the sales file are an accurate measure of the population. The following is justification for such an analysis:

Comparison of Average Value Changes

"If sold and unsold properties are similarly appraised, they should experience similar changes in value over time. Accordingly, it is possible to compute the average change in value over a selected period for sold and unsold parcels and, if necessary, test to determine whether observed differences are significant. If, for example, values for vacant sold parcels in an area have increased by 45 percent since the previous reappraisal, but values for vacant unsold parcels have increased only 10 percent, sold and unsold parcels appear to have not been equally appraised. This apparent disparity between the treatment of sold and unsold properties provides an initial indication of poor assessment practices and should trigger further inquiry into the reasons for the disparity."

Gloudemans, Robert J., Mass Appraisal of Real Property, (International Association of Assessing Officers, 1999), p. 311.

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
14.66	2001	4.85
-9.82	2002	1.25
10	2003	3
9.46	2004	3.58
63.31	2005	7.92

Dodge: COMMERCIAL: As with the comparison between the trended preliminary level of value and the median the percent change for this class of property does not support each other. There appears to be a substantial percent change to the sales file that does not coincide with the change in the assessed value. Reviewing the aggregate mean from the preliminary (for the time frame of this analysis) to the aggregate mean of the finals does indicate a significant increase.

V. Analysis of the R&O Median, Wgt. Mean, and Mean Ratios

There are three measures of central tendency calculated by the Department: median ratio, weighted mean ratio, and mean ratio. Because each measure of central tendency has its own strengths and weaknesses, the use of any statistic for equalization should be reconciled, as in an appraisal, based on the appropriateness in the use of the statistic for a defined purpose, the quantity of the information from which it was drawn, and the reliability of the data that was used in its calculation. An examination of the three measures can serve to illustrate important trends in the data if the measures do not closely

2005 Correlation Section for Dodge County

correlate to each other.

The IAAO considers the median ratio the most appropriate statistical measure for use in determining level of value for “direct” equalization; the process of adjusting the values of classes or subclasses of property in response to the determination of level of value at a point above or below a particular range. Because the median ratio is considered neutral in relationship to either assessed value or selling price, its use in adjusting the class or subclass of properties will not change the relationships between assessed value and level of value already present within the class or subclass of properties, thus rendering an adjustment neutral in its impact on relative tax burden to an individual property. Additionally, the median ratio is less influenced by the presence of extreme ratios, commonly called outliers. One outlier in a small sample size of sales can have controlling influence over the other measures of central tendency. The median ratio limits the distortion potential of an outlier.

The weighted mean ratio is viewed by the IAAO as the most appropriate statistical measure for “indirect” equalization; to ensure proper funding distribution of aid to political subdivisions, particularly when the distribution in part is based on the assessable value in that political subdivision, Standard on Ratio Studies, International Association of Assessing Officers, (1999). The weighted mean, because it is a value weighted ratio, best reflects a comparison of the assessed and market value of property in the political subdivision. If the distribution of aid to political subdivisions must relate to the market value available for assessment in the political subdivision, the measurement of central tendency used to analyze level of value should reflect the dollars of value available to be assessed. The weighted mean ratio does that more than either of the other measures of central tendency.

If the weighted mean ratio, because of its dollar-weighting feature, is significantly different from the median ratio, it may be an indication of other problems with assessment proportionality. When this occurs, an evaluation of the county’s assessment practices and procedures is appropriate to discover remedies to the situation.

The mean ratio is used as a basis for other statistical calculations, such as the price related differential and coefficient of variation. However, the mean ratio has limited application in the analysis of level of value because it assumes a normal distribution of the data set around the mean ratio with each ratio having the same impact on the calculation regardless of the assessed value or the selling price.

	Median	Wgt. Mean	Mean
R&O Statistics	99.56	91.85	100.08

Dodge: COMMERCIAL: All the measures of central tendency illustrated in the above table are within acceptable range. But the aggregate mean ratio for this class of property is not in line with the median and the mean. This low aggregate mean is also reflected in a high PRD and indicates that the higher valued properties may (on the average) be under assessed. With this information the median is the most reliable measure of the level of value for this class of property.

2005 Correlation Section for Dodge County

VI. Analysis of R&O COD and PRD

In analyzing the statistical data of assessment quality, there are two measures primarily relied upon by assessment officials. The Coefficient of Dispersion, COD, is produced to measure assessment uniformity. A low COD tends to indicate good assessment uniformity as there is a smaller “spread” or dispersion of the ratios in the sales file. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 235-237 indicates that a COD of less than 15 suggests that there is good assessment uniformity. The IAAO has issued performance standards for major property groups:

Single-family residences: a COD of 15 percent or less.

For newer and fairly homogeneous areas: a COD of 10 or less.

Income-producing property: a COD of 20 or less, or in larger urban jurisdictions, 15 or less. Vacant land and other unimproved property, such as agricultural land: a COD of 20 or less.

Rural residential and seasonal properties: a COD of 20 or less.

Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 246.

The Price Related Differential, PRD, is produced to measure assessment vertical uniformity (progressivity or regressivity). For example, assessments are considered regressive if high value properties are under-assessed relative to low value properties. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), pp. 239-240 indicates that a PRD of greater than 100 suggests that high value properties are relatively under-assessed. A PRD of less than 100 indicates that high value properties are relatively over-assessed. As a general rule, except for small samples, a PRD should range between 98 and 103. This range is centered slightly above 100 to allow for a slightly upward measurement bias inherent in the PRD. Mass Appraisal of Real Property, International Association of Assessing Officers, (1999), p. 247.

The analysis in this section indicates whether the COD and PRD meet the performance standards described above.

	COD	PRD
R&O Statistics	17.14	108.96
Difference	0	5.96

Dodge: COMMERCIAL: The coefficient of dispersion on the qualified sales is within the acceptable range. The price-related differential is significantly outside the range. This class of property must continue to be reviewed to establish closer uniformity.

VII. Analysis of Change in Statistics Due to Assessor Actions

This section compares the statistical indicators from the Preliminary Statistical Reports to the same statistical indicators from the R&O Statistical Reports. The analysis that follows explains the changes in the statistical indicators in consideration of the assessment actions taken by the county assessor.

**2005 Correlation Section
for Dodge County**

	Preliminary Statistics	R&O Statistics	Change
Number of Sales	141	137.00	-4
Median	87.37	99.56	12.19
Wgt. Mean	74.18	91.85	17.67
Mean	87.66	100.08	12.42
COD	35.08	17.14	-17.94
PRD	118.18	108.96	-9.22
Min Sales Ratio	9.87	22.14	12.27
Max Sales Ratio	415.50	261.49	-154.01

Dodge: COMMERCIAL: The above statistics support the actions of the assessor's office for this class of property for the 2005 assessment year. There has been a significant amount of work done with the commercial and industrial properties and the statistical analysis is starting to reflect the work being done.

**2005 County Abstract of Assessment for Real Property, Form 45 Compared with the
2004 Certificate of Taxes Levied (CTL)**

27 Dodge

	2004 CTL County Total	2005 Form 45 County Total	Value Difference (2005 Form 45 - 2004 CTL)	Percent Change	2005 Growth (New Construction Value)	% Change excl. Growth
1. Residential	1,131,840,840	1,196,000,300	64,159,460	5.67	19,889,545	3.91
2. Recreational	17,255,970	20,275,435	3,019,465	17.5	429,675	15.01
3. Ag-Homesite Land, Ag-Res Dwellings	58,427,985	57,271,625	-1,156,360	-1.98	*-----	-1.98
4. Total Residential (sum lines 1-3)	1,207,524,795	1,273,547,360	66,022,565	5.47	20,319,220	3.78
5. Commercial	264,473,665	261,264,215	-3,209,450	-1.21	5,997,780	-3.48
6. Industrial	58,475,985	99,155,530	40,679,545	69.57	5,894,590	59.49
7. Ag-Farmsite Land, Outbuildings	21,039,915	21,919,425	879,510	4.18	1,346,875	-2.22
8. Minerals	0	0	0		0	
9. Total Commercial (sum lines 5-8)	343,989,565	382,339,170	38,349,605	11.15	11,892,370	7.69
10. Total Non-Agland Real Property	1,551,514,360	1,655,918,405	104,404,045	6.73	33,558,465	4.57
11. Irrigated	168,986,740	181,804,295	12,817,555	7.58		
12. Dryland	249,350,105	269,294,600	19,944,495	8		
13. Grassland	7,966,980	8,512,995	546,015	6.85		
14. Wasteland	3,813,655	3,918,180	104,525	2.74		
15. Other Agland	135,135	301,660	166,525	123.23		
16. Total Agricultural Land	430,252,615	463,831,730	33,579,115	7.8		
17. Total Value of All Real Property (Locally Assessed)	1,981,766,975	2,119,750,135	137,983,160	6.96	33,558,465	5.27

*Growth is not typically identified separately within a parcel between ag-residential dwellings (line 3) and ag outbuildings (line 7), so for this display, all growth from ag-residential dwellings and ag outbuildings is shown in line 7.

PA&T 2005 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	1212	MEDIAN:	99	COV:	15.96	95% Median C.I.:	98.32 to 99.31
TOTAL Sales Price:	118,770,497	WGT. MEAN:	98	STD:	16.01	95% Wgt. Mean C.I.:	97.60 to 99.28
TOTAL Adj.Sales Price:	118,790,717	MEAN:	100	AVG.ABS.DEV:	8.81	95% Mean C.I.:	99.46 to 101.26
TOTAL Assessed Value:	116,935,090						
AVG. Adj. Sales Price:	98,012	COD:	8.91	MAX Sales Ratio:	265.84		
AVG. Assessed Value:	96,481	PRD:	101.96	MIN Sales Ratio:	12.60		

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
<u>Qrtrs</u>												
07/01/02 TO 09/30/02	194	101.25	105.50	102.31	10.26	103.12	59.73	218.75	100.19 to 103.08		85,720	87,700
10/01/02 TO 12/31/02	117	100.61	101.33	100.81	9.80	100.51	29.86	175.06	98.43 to 101.65		86,364	87,066
01/01/03 TO 03/31/03	133	99.21	100.81	99.73	7.39	101.08	65.90	192.40	98.18 to 100.04		91,880	91,630
04/01/03 TO 06/30/03	152	99.89	101.70	97.43	9.00	104.39	51.77	239.67	98.60 to 101.87		104,051	101,378
07/01/03 TO 09/30/03	178	97.84	98.72	97.71	8.04	101.03	12.60	167.78	96.76 to 99.47		104,713	102,316
10/01/03 TO 12/31/03	114	99.39	100.45	99.49	7.82	100.96	74.83	160.02	97.23 to 100.79		102,842	102,320
01/01/04 TO 03/31/04	136	97.22	96.81	95.68	7.21	101.19	27.36	154.85	96.07 to 98.21		107,688	103,031
04/01/04 TO 06/30/04	188	95.68	97.13	95.99	9.34	101.19	36.43	265.84	94.06 to 97.09		101,125	97,067
<u>Study Years</u>												
07/01/02 TO 06/30/03	596	100.15	102.67	100.05	9.28	102.62	29.86	239.67	99.73 to 100.85		91,896	91,941
07/01/03 TO 06/30/04	616	97.25	98.13	97.06	8.29	101.11	12.60	265.84	96.55 to 97.89		103,928	100,873
<u>Calendar Yrs</u>												
01/01/03 TO 12/31/03	577	99.01	100.33	98.41	8.13	101.94	12.60	239.67	98.45 to 99.78		101,211	99,607
<u>ALL</u>												
	1212	98.87	100.36	98.44	8.91	101.96	12.60	265.84	98.32 to 99.31		98,012	96,481

PA&T 2005 R&O Statistics

Base Stat

PAGE:2 of 6

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1212	MEDIAN:	99	COV:	15.96	95% Median C.I.:	98.32 to 99.31
TOTAL Sales Price:	118,770,497	WGT. MEAN:	98	STD:	16.01	95% Wgt. Mean C.I.:	97.60 to 99.28
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ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
COTTERELL TWP	20	98.61	93.32	95.82	12.38	97.39	36.43	113.64	92.18 to 103.97	77,815	74,563
CUMING TWP	2	82.47	82.47	71.70	20.01	115.03	65.97	98.98	N/A	46,587	33,402
DODGE	19	102.93	105.79	101.43	13.33	104.30	65.90	218.75	93.16 to 106.38	49,448	50,155
E CENT RURAL	31	97.03	97.96	94.55	12.89	103.61	35.19	167.78	95.80 to 101.32	109,514	103,542
ELKHORN RURAL	5	95.67	91.50	95.71	22.29	95.60	61.39	138.19	N/A	104,800	100,306
ELKHORN TWP	7	108.25	105.94	102.92	15.69	102.93	59.73	154.85	59.73 to 154.85	83,202	85,632
EVERETT TWP	1	79.88	79.88	79.88			79.88	79.88	N/A	335,000	267,595
FREMONT	911	98.91	100.38	99.22	7.46	101.16	12.60	217.26	98.35 to 99.45	102,065	101,273
HOOOPER	22	100.41	102.75	100.07	8.08	102.68	79.81	140.68	97.44 to 104.96	65,409	65,453
HOOOPER TWP	1	99.98	99.98	99.98			99.98	99.98	N/A	92,000	91,985
INGLEWOOD	9	99.18	100.40	97.03	9.48	103.47	78.33	136.77	90.31 to 105.35	74,622	72,408
LOGAN RURAL	2	129.20	129.20	103.46	23.68	124.88	98.60	159.80	N/A	78,750	81,472
MAPLE TWP	2	95.14	95.14	99.89	11.18	95.25	84.51	105.78	N/A	79,500	79,415
NICKERSON	5	92.95	94.82	98.18	8.21	96.57	80.11	107.49	N/A	63,510	62,355
NICKERSON TWP	4	97.41	98.56	97.73	4.41	100.84	92.00	107.42	N/A	104,125	101,766
NORTH BEND	41	98.43	97.04	98.13	9.19	98.89	59.65	135.45	93.50 to 102.96	56,792	55,731
NW RURAL	16	95.38	95.80	96.53	10.15	99.24	77.85	124.49	85.23 to 105.13	95,553	92,236
PEBBLE TWP	5	95.22	101.08	90.56	36.90	111.61	27.36	178.86	N/A	157,720	142,832
PLATTE TWP	46	99.01	102.55	96.96	16.42	105.76	29.86	265.84	96.57 to 101.25	140,981	136,701
PLEASANT VALLEY TWP	1	81.63	81.63	81.63			81.63	81.63	N/A	87,000	71,020
RIDGLEY TWP	1	113.44	113.44	113.44			113.44	113.44	N/A	95,500	108,335
SCRIBNER	29	99.91	106.19	100.07	12.44	106.11	89.05	186.11	95.45 to 105.00	44,586	44,618
SNYDER	13	97.74	101.46	99.59	12.72	101.88	77.16	133.03	88.17 to 120.70	35,600	35,454
UEHLING	10	98.36	111.90	100.60	20.73	111.23	82.83	192.40	88.61 to 140.18	54,156	54,481
UNION TWP	4	84.82	81.84	62.30	23.92	131.36	51.77	105.94	N/A	253,937	158,212
VIEW RURAL	2	96.22	96.22	96.49	1.04	99.73	95.22	97.23	N/A	135,000	130,255
WEBSTER TWP	1	94.85	94.85	94.85			94.85	94.85	N/A	121,277	115,030
WINSLOW	2	98.40	98.40	97.73	8.57	100.69	89.97	106.83	N/A	56,500	55,215
ALL	1212	98.87	100.36	98.44	8.91	101.96	12.60	265.84	98.32 to 99.31	98,012	96,481

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1056	98.99	100.61	99.27	7.84	101.35	59.42	217.26	98.49 to 99.49	95,254	94,554
2	79	98.98	101.16	92.51	18.21	109.35	12.60	265.84	97.11 to 100.30	93,275	86,290
3	77	96.74	96.20	94.78	13.93	101.49	27.36	167.78	95.22 to 98.60	140,697	133,355
ALL	1212	98.87	100.36	98.44	8.91	101.96	12.60	265.84	98.32 to 99.31	98,012	96,481

PA&T 2005 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	1212	MEDIAN:	99	COV:	15.96	95% Median C.I.:	98.32 to 99.31
TOTAL Sales Price:	118,770,497	WGT. MEAN:	98	STD:	16.01	95% Wgt. Mean C.I.:	97.60 to 99.28
TOTAL Adj.Sales Price:	118,790,717	MEAN:	100	AVG.ABS.DEV:	8.81	95% Mean C.I.:	99.46 to 101.26
TOTAL Assessed Value:	116,935,090						
AVG. Adj. Sales Price:	98,012	COD:	8.91	MAX Sales Ratio:	265.84		
AVG. Assessed Value:	96,481	PRD:	101.96	MIN Sales Ratio:	12.60		

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1040	99.02	100.96	99.08	7.78	101.90	57.21	217.26	98.51 to 99.55	106,358	105,380
2	156	97.16	96.99	90.38	14.37	107.31	27.36	239.67	95.58 to 99.23	47,192	42,653
3	16	97.21	94.54	84.06	29.44	112.48	12.60	265.84	67.05 to 105.97	50,998	42,867
ALL	1212	98.87	100.36	98.44	8.91	101.96	12.60	265.84	98.32 to 99.31	98,012	96,481

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1176	98.89	100.82	98.77	8.32	102.08	51.77	239.67	98.37 to 99.36	99,367	98,141
06	32	97.72	88.88	79.72	26.55	111.50	12.60	265.84	71.32 to 100.80	56,441	44,992
07	4	50.01	59.12	62.98	39.02	93.87	36.43	100.06	N/A	32,250	20,311
ALL	1212	98.87	100.36	98.44	8.91	101.96	12.60	265.84	98.32 to 99.31	98,012	96,481

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0014	4	96.30	96.21	94.86	6.03	101.42	88.81	103.42	N/A	133,725	126,853
20-0001	9	97.78	95.29	96.64	11.48	98.60	62.44	125.24	87.01 to 105.06	94,322	91,155
27-0001	962	98.96	100.56	99.14	7.94	101.43	12.60	265.84	98.49 to 99.47	102,783	101,901
27-0037	3	98.00	116.53	106.98	19.76	108.93	96.74	154.85	N/A	56,983	60,960
27-0046	23	100.02	104.11	99.79	12.83	104.32	65.90	218.75	93.31 to 105.00	60,696	60,571
27-0062	59	97.44	101.77	96.23	14.70	105.76	27.36	186.11	94.19 to 101.52	64,584	62,149
27-0594	64	98.24	101.65	96.07	11.35	105.81	61.31	192.40	96.52 to 100.91	97,133	93,314
27-0595	83	98.32	96.07	91.46	11.90	105.03	35.19	167.78	95.80 to 100.00	77,019	70,445
89-0024	5	96.02	85.70	95.24	18.79	89.98	59.73	110.62	N/A	108,470	103,305
NonValid School											
ALL	1212	98.87	100.36	98.44	8.91	101.96	12.60	265.84	98.32 to 99.31	98,012	96,481

PA&T 2005 R&O Statistics

Base Stat

Type: Qualified

State Stat Run

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(!: Derived)

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	185	97.52	97.51	93.09	13.24	104.75	27.36	239.67	95.66 to 99.18	59,957	55,815
Prior TO 1860	1	95.05	95.05	95.05			95.05	95.05	N/A	190,000	180,600
1860 TO 1899	38	97.17	98.18	97.64	6.09	100.55	75.86	129.79	95.07 to 100.54	79,551	77,676
1900 TO 1919	203	99.89	103.98	101.57	10.78	102.37	66.22	188.18	99.00 to 100.99	82,272	83,565
1920 TO 1939	104	98.91	99.47	98.12	7.90	101.38	73.40	141.24	97.43 to 100.15	85,225	83,623
1940 TO 1949	69	102.01	104.38	102.22	7.24	102.11	88.84	157.42	99.47 to 103.81	76,510	78,211
1950 TO 1959	220	98.62	101.49	98.75	9.63	102.78	36.43	265.84	97.50 to 100.19	90,850	89,715
1960 TO 1969	135	98.37	100.80	99.16	6.93	101.65	84.20	217.26	96.45 to 100.00	108,894	107,980
1970 TO 1979	135	98.14	97.87	97.70	6.40	100.18	12.60	134.57	96.68 to 99.75	131,850	128,817
1980 TO 1989	33	98.90	99.52	99.07	4.59	100.45	90.07	109.11	96.65 to 103.36	171,656	170,062
1990 TO 1994	23	97.89	98.78	97.60	4.52	101.20	89.17	120.19	96.07 to 100.43	199,002	194,230
1995 TO 1999	30	99.23	97.86	98.03	4.45	99.83	72.95	104.96	96.75 to 100.79	163,196	159,978
2000 TO Present	36	97.61	96.61	97.00	6.14	99.59	59.42	109.86	93.94 to 100.90	167,120	162,110
ALL	1212	98.87	100.36	98.44	8.91	101.96	12.60	265.84	98.32 to 99.31	98,012	96,481

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	10	102.09	117.68	120.94	42.72	97.30	35.25	265.84	77.16 to 192.40	3,500	4,233
5000 TO 9999	7	89.81	91.32	91.30	14.73	100.03	65.90	108.40	65.90 to 108.40	6,821	6,227
Total \$											
1 TO 9999	17	97.78	106.82	103.84	32.29	102.88	35.25	265.84	77.16 to 112.86	4,867	5,054
10000 TO 29999	91	103.33	109.80	109.51	21.42	100.27	36.43	239.67	97.52 to 106.71	20,376	22,313
30000 TO 59999	193	100.24	103.45	103.55	10.77	99.90	57.21	188.18	98.87 to 102.46	42,834	44,356
60000 TO 99999	419	99.57	99.96	99.93	7.72	100.03	12.60	167.78	98.71 to 100.19	80,811	80,756
100000 TO 149999	330	97.98	97.89	97.88	5.70	100.00	27.36	134.57	97.06 to 98.69	121,384	118,811
150000 TO 249999	126	97.63	97.54	97.56	4.72	99.98	59.42	111.40	96.38 to 99.00	177,921	173,584
250000 TO 499999	34	96.29	95.39	95.33	7.09	100.06	61.31	114.07	91.99 to 99.25	323,570	308,471
500000 +	2	72.37	72.37	68.25	28.46	106.04	51.77	92.96	N/A	625,000	426,545
ALL	1212	98.87	100.36	98.44	8.91	101.96	12.60	265.84	98.32 to 99.31	98,012	96,481

PA&T 2005 R&O Statistics

Base Stat

PAGE:5 of 6

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	1212	MEDIAN:	99	COV:	15.96	95% Median C.I.:	98.32 to 99.31
TOTAL Sales Price:	118,770,497	WGT. MEAN:	98	STD:	16.01	95% Wgt. Mean C.I.:	97.60 to 99.28
TOTAL Adj.Sales Price:	118,790,717	MEAN:	100	AVG.ABS.DEV:	8.81	95% Mean C.I.:	99.46 to 101.26
TOTAL Assessed Value:	116,935,090						
AVG. Adj. Sales Price:	98,012	COD:	8.91	MAX Sales Ratio:	265.84		
AVG. Assessed Value:	96,481	PRD:	101.96	MIN Sales Ratio:	12.60		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	10	88.95	97.68	95.06	33.73	102.76	35.25	192.40	65.90 to 128.97	3,555	3,379
5000 TO 9999	13	86.17	74.94	49.88	27.64	150.23	12.60	108.40	42.80 to 105.71	15,634	7,799
Total \$											
1 TO 9999	23	86.17	84.83	56.61	30.76	149.85	12.60	192.40	65.90 to 105.71	10,382	5,877
10000 TO 29999	85	97.10	102.92	95.03	19.00	108.31	29.86	265.84	92.00 to 102.76	22,241	21,136
30000 TO 59999	199	100.00	103.75	99.80	12.76	103.95	27.36	239.67	98.57 to 102.03	43,904	43,816
60000 TO 99999	415	99.30	100.09	99.20	7.11	100.90	66.22	188.18	98.22 to 99.91	81,499	80,845
100000 TO 149999	340	98.55	100.03	99.17	6.36	100.87	59.42	167.78	97.71 to 99.16	121,962	120,949
150000 TO 249999	118	98.92	98.77	98.20	4.89	100.58	61.31	111.52	97.15 to 100.61	182,198	178,917
250000 TO 499999	32	98.05	96.69	94.27	7.68	102.57	51.77	114.07	92.96 to 102.57	347,981	328,052
ALL											
	1212	98.87	100.36	98.44	8.91	101.96	12.60	265.84	98.32 to 99.31	98,012	96,481

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	164	98.68	99.26	93.78	12.84	105.84	27.36	239.67	96.59 to 100.24	59,417	55,719
0	20	91.37	85.32	88.09	12.69	96.87	35.19	108.47	77.16 to 95.84	63,383	55,831
10	32	100.40	110.62	102.71	17.03	107.70	77.58	265.84	96.00 to 107.38	36,062	37,040
15	2	95.98	95.98	94.88	10.24	101.15	86.15	105.80	N/A	63,000	59,777
20	256	99.27	102.55	100.09	12.42	102.45	12.60	217.26	98.46 to 100.49	69,577	69,643
25	40	98.23	100.59	99.06	6.74	101.54	88.44	133.03	96.27 to 100.79	84,016	83,230
30	542	98.99	100.20	99.26	6.50	100.95	61.31	167.78	98.14 to 99.98	104,241	103,470
35	29	97.44	96.54	96.42	4.88	100.13	79.94	111.52	95.15 to 98.91	167,053	161,065
40	117	99.31	99.04	98.22	5.31	100.83	59.42	133.36	97.44 to 100.63	177,462	174,306
45	1	96.07	96.07	96.07			96.07	96.07	N/A	254,500	244,510
50	7	92.72	94.13	94.08	4.24	100.05	87.95	100.43	87.95 to 100.43	346,428	325,927
60	2	98.26	98.26	101.10	6.50	97.19	91.88	104.65	N/A	270,000	272,972
ALL											
	1212	98.87	100.36	98.44	8.91	101.96	12.60	265.84	98.32 to 99.31	98,012	96,481

PA&T 2005 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales: 1212 **MEDIAN: 99** COV: 15.96 95% Median C.I.: 98.32 to 99.31
TOTAL Sales Price: 118,770,497 WGT. MEAN: 98 STD: 16.01 95% Wgt. Mean C.I.: 97.60 to 99.28
TOTAL Adj.Sales Price: 118,790,717 MEAN: 100 AVG.ABS.DEV: 8.81 95% Mean C.I.: 99.46 to 101.26
TOTAL Assessed Value: 116,935,090
AVG. Adj. Sales Price: 98,012 COD: 8.91 MAX Sales Ratio: 265.84
AVG. Assessed Value: 96,481 PRD: 101.96 MIN Sales Ratio: 12.60

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STYLE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	164	98.59	98.97	93.59	13.05	105.74	27.36	239.67	96.23 to 100.12	58,868	55,095
0	20	91.37	85.32	88.09	12.69	96.87	35.19	108.47	77.16 to 95.84	63,383	55,831
100	11	89.81	76.84	70.74	24.46	108.63	12.60	107.49	42.80 to 100.06	63,386	44,838
101	736	99.29	101.45	99.34	8.01	102.12	36.43	265.84	98.71 to 100.04	103,029	102,353
102	104	99.09	101.06	99.07	8.38	102.01	75.86	155.96	96.76 to 100.91	117,838	116,744
103	4	101.52	103.75	102.17	5.61	101.54	96.36	115.59	N/A	145,375	148,536
104	125	98.61	100.59	98.60	8.42	102.02	73.40	188.18	97.44 to 99.71	98,058	96,685
106	3	107.63	105.95	107.11	4.13	98.92	98.45	111.79	N/A	166,000	177,796
111	5	99.06	100.78	102.40	4.01	98.42	93.80	109.11	N/A	106,980	109,544
301	13	96.09	97.49	97.43	2.96	100.06	91.88	103.63	94.87 to 101.39	134,019	130,578
302	4	97.28	96.79	96.78	2.00	100.01	92.67	99.93	N/A	145,312	140,633
304	20	95.00	95.74	96.05	5.15	99.68	77.57	106.28	93.36 to 99.36	127,275	122,246
305	3	103.06	101.02	101.14	4.42	99.89	93.17	106.84	N/A	115,333	116,645
ALL	1212	98.87	100.36	98.44	8.91	101.96	12.60	265.84	98.32 to 99.31	98,012	96,481

CONDITION										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	164	98.68	99.26	93.78	12.84	105.84	27.36	239.67	96.59 to 100.24	59,417	55,719
0	20	91.37	85.32	88.09	12.69	96.87	35.19	108.47	77.16 to 95.84	63,383	55,831
10	8	93.49	89.16	85.65	19.05	104.10	12.60	123.24	12.60 to 123.24	53,798	46,077
15	2	86.47	86.47	87.70	4.21	98.60	82.83	90.11	N/A	39,630	34,755
20	40	104.69	108.76	104.23	17.65	104.34	42.80	265.84	97.14 to 106.83	39,600	41,277
25	13	105.00	111.30	107.20	15.50	103.82	84.51	188.18	94.07 to 128.59	47,646	51,077
30	810	99.38	101.23	99.82	7.77	101.42	36.43	217.26	98.87 to 100.06	97,286	97,107
35	22	94.34	93.83	93.83	3.66	100.00	79.94	100.21	92.10 to 96.66	138,495	129,949
40	95	97.54	97.54	96.83	5.45	100.73	72.95	120.19	96.18 to 99.24	164,791	159,565
45	3	92.95	91.86	90.31	3.42	101.71	86.54	96.07	N/A	271,916	245,576
50	29	97.89	96.47	96.87	6.56	99.58	59.42	109.86	93.80 to 101.15	195,250	189,139
60	6	93.35	95.17	95.12	3.12	100.05	91.88	101.94	91.88 to 101.94	180,583	171,773
ALL	1212	98.87	100.36	98.44	8.91	101.96	12.60	265.84	98.32 to 99.31	98,012	96,481

PA&T 2005 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	137	MEDIAN:	100	COV:	29.61	95% Median C.I.:	97.67 to 100.00
TOTAL Sales Price:	18,507,619	WGT. MEAN:	92	STD:	29.63	95% Wgt. Mean C.I.:	83.44 to 100.26
TOTAL Adj.Sales Price:	18,370,119	MEAN:	100	AVG.ABS.DEV:	17.07	95% Mean C.I.:	95.11 to 105.04
TOTAL Assessed Value:	16,872,915						
AVG. Adj. Sales Price:	134,088	COD:	17.14	MAX Sales Ratio:	261.49		
AVG. Assessed Value:	123,159	PRD:	108.96	MIN Sales Ratio:	22.14		

(!: AVTot=0)

(!: Derived)

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DATE OF SALE *											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
<u>Qrtrs</u>												
07/01/01 TO 09/30/01	18	101.18	117.56	111.26	20.80	105.66	91.62	203.67	96.80 to 117.15		170,611	189,817
10/01/01 TO 12/31/01	10	95.86	97.27	90.23	14.36	107.80	61.92	135.09	81.77 to 114.35		75,272	67,916
01/01/02 TO 03/31/02	2	94.85	94.85	91.06	9.59	104.16	85.75	103.94	N/A		60,000	54,635
04/01/02 TO 06/30/02	12	102.23	106.75	101.40	10.69	105.27	86.87	133.77	95.65 to 116.24		72,291	73,306
07/01/02 TO 09/30/02	15	97.85	99.93	97.92	19.87	102.05	44.71	158.13	90.51 to 114.10		52,526	51,436
10/01/02 TO 12/31/02	13	99.98	102.77	89.74	24.68	114.52	22.14	261.49	84.73 to 103.71		114,428	102,685
01/01/03 TO 03/31/03	14	93.45	87.97	93.68	15.09	93.91	44.28	111.33	68.56 to 100.61		135,989	127,400
04/01/03 TO 06/30/03	11	99.46	99.29	87.13	10.07	113.97	77.98	126.69	86.07 to 116.02		155,900	135,828
07/01/03 TO 09/30/03	7	98.27	97.47	81.30	21.96	119.89	31.67	132.00	31.67 to 132.00		172,387	140,145
10/01/03 TO 12/31/03	7	104.00	117.94	101.60	19.67	116.09	93.92	184.59	93.92 to 184.59		164,250	166,875
01/01/04 TO 03/31/04	11	89.96	84.78	70.84	22.56	119.67	32.31	119.65	57.42 to 111.58		282,249	199,942
04/01/04 TO 06/30/04	17	100.00	91.28	93.28	11.08	97.85	32.79	119.23	85.54 to 100.00		129,616	120,906
<u>Study Years</u>												
07/01/01 TO 06/30/02	42	100.08	108.56	105.69	16.02	102.72	61.92	203.67	96.80 to 108.30		114,552	121,067
07/01/02 TO 06/30/03	53	98.34	97.33	91.35	17.85	106.56	22.14	261.49	91.46 to 100.61		111,211	101,587
07/01/03 TO 06/30/04	42	99.94	95.05	83.55	17.41	113.76	31.67	184.59	94.57 to 100.00		182,492	152,474
<u>Calendar Yrs</u>												
01/01/02 TO 12/31/02	42	99.95	102.51	94.86	18.20	108.06	22.14	261.49	95.65 to 103.94		77,689	73,699
01/01/03 TO 12/31/03	39	99.14	98.25	90.82	16.04	108.18	31.67	184.59	91.46 to 102.21		153,210	139,150
<u>ALL</u>												
	137	99.56	100.08	91.85	17.14	108.96	22.14	261.49	97.67 to 100.00		134,088	123,159

PA&T 2005 R&O Statistics

Base Stat

PAGE:2 of 7

Type: Qualified

State Stat Run

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	137	MEDIAN:	100	COV:	29.61	95% Median C.I.:	97.67 to 100.00
TOTAL Sales Price:	18,507,619	WGT. MEAN:	92	STD:	29.63	95% Wgt. Mean C.I.:	83.44 to 100.26
TOTAL Adj.Sales Price:	18,370,119	MEAN:	100	AVG.ABS.DEV:	17.07	95% Mean C.I.:	95.11 to 105.04
TOTAL Assessed Value:	16,872,915						
AVG. Adj. Sales Price:	134,088	COD:	17.14	MAX Sales Ratio:	261.49		
AVG. Assessed Value:	123,159	PRD:	108.96	MIN Sales Ratio:	22.14		

(!: AVTot=0)

(!: Derived)

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ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
DODGE	2	103.90	103.90	97.50	6.83	106.56	96.80	111.00	N/A	50,500	49,240
FREMONT	77	99.56	97.98	91.22	12.07	107.41	51.10	203.67	95.65 to 100.00	200,484	182,880
HOOPER	6	103.12	130.03	124.38	37.38	104.54	85.75	261.49	85.75 to 261.49	30,583	38,040
INGLEWOOD	1	22.14	22.14	22.14			22.14	22.14	N/A	70,000	15,495
MAPLE TWP	1	84.73	84.73	84.73			84.73	84.73	N/A	73,500	62,275
NICKERSON	1	99.96	99.96	99.96			99.96	99.96	N/A	12,000	11,995
NORTH BEND	8	90.81	89.11	86.76	19.07	102.71	44.71	126.69	44.71 to 126.69	40,125	34,812
PLATTE TWP	15	98.99	98.69	93.48	17.95	105.57	31.67	152.20	88.11 to 108.30	107,309	100,314
SCRIBNER	13	114.35	111.56	111.14	25.51	100.38	32.31	198.78	86.07 to 133.77	20,015	22,244
SNYDER	5	96.45	96.78	100.01	6.11	96.77	87.37	110.61	N/A	25,900	25,903
UEHLING	6	108.49	99.77	92.15	19.84	108.28	32.79	132.00	32.79 to 132.00	18,916	17,430
UNION TWP	1	114.10	114.10	114.10			114.10	114.10	N/A	54,000	61,615
WINSLOW	1	130.80	130.80	130.80			130.80	130.80	N/A	5,000	6,540
ALL	137	99.56	100.08	91.85	17.14	108.96	22.14	261.49	97.67 to 100.00	134,088	123,159

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	115	99.72	100.68	91.78	17.39	109.70	22.14	261.49	97.67 to 100.00	139,115	127,676
2	18	98.42	96.59	90.92	14.43	106.24	31.67	152.20	94.16 to 102.52	109,405	99,468
3	4	99.41	98.52	99.29	22.01	99.23	68.56	126.70	N/A	100,625	99,911
ALL	137	99.56	100.08	91.85	17.14	108.96	22.14	261.49	97.67 to 100.00	134,088	123,159

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	101	99.56	101.67	91.29	17.65	111.37	22.14	261.49	97.67 to 100.97	157,952	144,188
2	33	100.00	97.20	96.93	15.11	100.28	32.31	152.20	93.92 to 100.00	66,708	64,661
3	3	90.51	78.12	81.69	20.05	95.63	44.71	99.14	N/A	71,833	58,680
ALL	137	99.56	100.08	91.85	17.14	108.96	22.14	261.49	97.67 to 100.00	134,088	123,159

PA&T 2005 R&O Statistics

Base Stat

PAGE: 3 of 7

Type: Qualified

State Stat Run

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	137	MEDIAN:	100	COV:	29.61	95% Median C.I.:	97.67 to 100.00
TOTAL Sales Price:	18,507,619	WGT. MEAN:	92	STD:	29.63	95% Wgt. Mean C.I.:	83.44 to 100.26
TOTAL Adj.Sales Price:	18,370,119	MEAN:	100	AVG.ABS.DEV:	17.07	95% Mean C.I.:	95.11 to 105.04
TOTAL Assessed Value:	16,872,915						
AVG. Adj. Sales Price:	134,088	COD:	17.14	MAX Sales Ratio:	261.49		
AVG. Assessed Value:	123,159	PRD:	108.96	MIN Sales Ratio:	22.14		

(!: AVTot=0)

(!: Derived)

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0014											
20-0001	2	111.17	111.17	117.31	13.97	94.77	95.65	126.70	N/A	107,500	126,112
27-0001	91	99.46	96.98	90.82	13.68	106.78	22.14	203.67	95.44 to 100.00	185,735	168,678
27-0037											
27-0046	1	96.80	96.80	96.80			96.80	96.80	N/A	96,000	92,930
27-0062	19	110.33	107.64	107.49	21.57	100.14	32.31	198.78	91.62 to 119.23	20,773	22,328
27-0594	15	104.75	112.95	106.74	26.17	105.82	32.79	261.49	89.22 to 130.80	25,833	27,575
27-0595	9	91.11	91.88	90.70	19.70	101.31	44.71	126.69	61.95 to 114.10	41,666	37,790
89-0024											
NonValid School											
ALL											
	137	99.56	100.08	91.85	17.14	108.96	22.14	261.49	97.67 to 100.00	134,088	123,159

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	47	98.99	96.34	91.76	15.24	104.99	31.67	152.20	94.77 to 100.00	89,779	82,383
Prior TO 1860											
1860 TO 1899	3	99.96	153.65	202.68	54.02	75.81	99.50	261.49	N/A	18,333	37,158
1900 TO 1919	17	104.75	104.51	93.22	16.51	112.10	51.10	158.13	91.62 to 116.24	40,955	38,180
1920 TO 1939	7	99.56	107.33	119.13	21.92	90.09	61.95	184.59	61.95 to 184.59	40,507	48,257
1940 TO 1949	9	99.14	98.02	69.54	12.25	140.95	60.71	126.69	89.98 to 116.02	308,277	214,366
1950 TO 1959	13	108.89	119.84	113.65	20.70	105.44	86.07	203.67	96.80 to 126.70	115,115	130,828
1960 TO 1969	13	99.28	94.94	93.64	17.14	101.39	22.14	140.22	83.40 to 110.47	207,959	194,731
1970 TO 1979	12	98.49	94.26	96.74	8.08	97.43	44.28	110.61	93.72 to 101.17	225,250	217,904
1980 TO 1989	11	95.20	87.44	88.03	17.36	99.33	32.79	119.65	61.92 to 102.82	190,202	167,438
1990 TO 1994											
1995 TO 1999											
2000 TO Present	5	90.22	85.27	95.41	12.81	89.37	57.42	99.87	N/A	269,200	256,855
ALL											
	137	99.56	100.08	91.85	17.14	108.96	22.14	261.49	97.67 to 100.00	134,088	123,159

PA&T 2005 R&O Statistics

Base Stat

PAGE: 4 of 7

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	137	MEDIAN:	100	COV:	29.61	95% Median C.I.:	97.67 to 100.00
TOTAL Sales Price:	18,507,619	WGT. MEAN:	92	STD:	29.63	95% Wgt. Mean C.I.:	83.44 to 100.26
TOTAL Adj. Sales Price:	18,370,119	MEAN:	100	AVG. ABS. DEV:	17.07	95% Mean C.I.:	95.11 to 105.04
TOTAL Assessed Value:	16,872,915						
AVG. Adj. Sales Price:	134,088	COD:	17.14	MAX Sales Ratio:	261.49		
AVG. Assessed Value:	123,159	PRD:	108.96	MIN Sales Ratio:	22.14		

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	4	131.69	122.06	122.83	9.64	99.37	87.37	137.50	N/A	3,087	3,792
5000 TO 9999	4	105.25	108.10	104.63	12.16	103.32	91.11	130.80	N/A	6,750	7,062
Total \$											
1 TO 9999	8	120.90	115.08	110.34	14.75	104.29	87.37	137.50	87.37 to 137.50	4,918	5,427
10000 TO 29999	27	106.73	99.08	98.31	19.31	100.78	32.31	158.13	91.62 to 114.35	19,100	18,776
30000 TO 59999	32	100.00	109.06	105.46	19.76	103.41	44.71	261.49	99.14 to 104.75	42,915	45,260
60000 TO 99999	25	96.80	95.05	95.61	17.06	99.42	22.14	184.59	86.87 to 100.00	75,699	72,372
100000 TO 149999	12	95.25	91.83	91.62	10.45	100.23	58.78	111.58	83.40 to 99.94	123,666	113,297
150000 TO 249999	15	100.18	102.13	102.18	10.93	99.96	61.92	152.20	91.73 to 102.21	183,979	187,987
250000 TO 499999	12	94.24	89.07	89.51	12.53	99.51	31.67	117.15	85.54 to 97.67	340,301	304,609
500000 +	6	98.30	90.94	84.06	12.16	108.18	60.71	110.47	60.71 to 110.47	1,037,000	871,701
ALL											
	137	99.56	100.08	91.85	17.14	108.96	22.14	261.49	97.67 to 100.00	134,088	123,159

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	4	109.68	97.29	68.30	34.15	142.44	32.31	137.50	N/A	5,012	3,423
5000 TO 9999	7	99.50	91.55	66.08	29.43	138.53	32.79	131.38	32.79 to 131.38	11,000	7,269
Total \$											
1 TO 9999	11	99.50	93.64	66.54	32.42	140.72	32.31	137.50	32.79 to 132.00	8,822	5,870
10000 TO 29999	26	105.37	99.84	89.08	17.85	112.08	22.14	158.13	91.62 to 112.23	22,461	20,009
30000 TO 59999	31	100.00	98.30	94.21	12.89	104.34	51.10	198.78	94.57 to 100.85	45,726	43,079
60000 TO 99999	28	98.82	103.61	90.13	20.71	114.95	31.67	261.49	93.42 to 100.20	86,421	77,894
100000 TO 149999	9	95.44	108.26	101.20	22.47	106.98	61.92	184.59	90.51 to 140.22	121,496	122,952
150000 TO 249999	17	99.98	99.98	98.78	6.49	101.21	85.54	126.70	91.46 to 102.21	195,174	192,801
250000 TO 499999	9	96.00	101.84	98.10	13.79	103.81	68.52	152.20	93.72 to 117.15	357,587	350,795
500000 +	6	98.30	90.94	84.06	12.16	108.18	60.71	110.47	60.71 to 110.47	1,037,000	871,701
ALL											
	137	99.56	100.08	91.85	17.14	108.96	22.14	261.49	97.67 to 100.00	134,088	123,159

PA&T 2005 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	137	MEDIAN:	100	COV:	29.61	95% Median C.I.:	97.67 to 100.00
TOTAL Sales Price:	18,507,619	WGT. MEAN:	92	STD:	29.63	95% Wgt. Mean C.I.:	83.44 to 100.26
TOTAL Adj.Sales Price:	18,370,119	MEAN:	100	AVG.ABS.DEV:	17.07	95% Mean C.I.:	95.11 to 105.04
TOTAL Assessed Value:	16,872,915						
AVG. Adj. Sales Price:	134,088	COD:	17.14	MAX Sales Ratio:	261.49		
AVG. Assessed Value:	123,159	PRD:	108.96	MIN Sales Ratio:	22.14		

(!: AVTot=0)
(!: Derived)

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COST RANK										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	55	98.99	97.06	91.55	15.83	106.01	31.67	158.13	95.25 to 100.00	107,389	98,319
10	35	101.17	106.69	84.31	16.18	126.54	57.42	261.49	98.64 to 110.61	137,985	116,331
15	4	96.26	94.58	96.52	3.97	97.99	86.07	99.72	N/A	163,750	158,045
20	43	99.56	99.06	96.88	20.45	102.25	22.14	203.67	93.42 to 102.82	162,307	157,245
ALL	137	99.56	100.08	91.85	17.14	108.96	22.14	261.49	97.67 to 100.00	134,088	123,159

PA&T 2005 R&O Statistics

Base Stat

PAGE:6 of 7

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	137	MEDIAN:	100	COV:	29.61	95% Median C.I.:	97.67 to 100.00
TOTAL Sales Price:	18,507,619	WGT. MEAN:	92	STD:	29.63	95% Wgt. Mean C.I.:	83.44 to 100.26
TOTAL Adj.Sales Price:	18,370,119	MEAN:	100	AVG.ABS.DEV:	17.07	95% Mean C.I.:	95.11 to 105.04
TOTAL Assessed Value:	16,872,915						
AVG. Adj. Sales Price:	134,088	COD:	17.14	MAX Sales Ratio:	261.49		
AVG. Assessed Value:	123,159	PRD:	108.96	MIN Sales Ratio:	22.14		

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	37	100.00	96.88	90.36	14.98	107.21	31.67	152.20	94.77 to 100.00	80,736	72,954
306	1	117.15	117.15	117.15			117.15	117.15	N/A	400,000	468,605
325	1	101.17	101.17	101.17			101.17	101.17	N/A	65,000	65,760
326	6	102.60	93.43	93.04	19.31	100.42	32.79	119.65	32.79 to 119.65	23,833	22,174
332	1	110.33	110.33	110.33			110.33	110.33	N/A	20,000	22,065
334	1	140.22	140.22	140.22			140.22	140.22	N/A	81,000	113,575
336	2	95.46	95.46	99.02	4.56	96.41	91.11	99.81	N/A	49,500	49,015
340	1	104.75	104.75	104.75			104.75	104.75	N/A	32,000	33,520
341	1	98.34	98.34	98.34			98.34	98.34	N/A	675,000	663,775
344	8	99.72	112.68	75.62	28.53	149.00	60.71	261.49	60.71 to 261.49	414,875	313,726
349	4	87.65	110.65	77.89	38.06	142.06	68.52	198.78	N/A	145,947	113,672
350	1	100.18	100.18	100.18			100.18	100.18	N/A	150,000	150,265
352	8	96.46	96.73	90.05	8.65	107.42	77.98	111.58	77.98 to 111.58	302,687	272,563
353	15	100.20	105.49	97.92	25.26	107.73	51.10	203.67	84.73 to 114.35	53,583	52,467
386	3	95.44	95.01	99.11	5.18	95.85	87.37	102.21	N/A	110,283	109,306
390	1	99.72	99.72	99.72			99.72	99.72	N/A	200,000	199,435
391	2	115.06	115.06	115.28	0.84	99.81	114.10	116.02	N/A	69,500	80,117
406	9	99.98	108.98	106.87	14.47	101.97	89.98	184.59	90.51 to 116.24	79,750	85,232
407	2	103.23	103.23	107.02	7.01	96.46	96.00	110.47	N/A	671,000	718,087
410	1	83.40	83.40	83.40			83.40	83.40	N/A	100,000	83,400
412	1	98.27	98.27	98.27			98.27	98.27	N/A	580,000	569,975
434	2	75.94	75.94	77.51	18.46	97.98	61.92	89.96	N/A	187,720	145,492
442	6	111.42	112.92	120.22	9.27	93.93	97.22	130.80	97.22 to 130.80	39,333	47,286
444	1	96.80	96.80	96.80			96.80	96.80	N/A	96,000	92,930
453	1	97.09	97.09	97.09			97.09	97.09	N/A	250,000	242,715
459	1	104.49	104.49	104.49			104.49	104.49	N/A	78,000	81,505
470	1	81.77	81.77	81.77			81.77	81.77	N/A	15,000	12,265
478	1	44.28	44.28	44.28			44.28	44.28	N/A	20,000	8,855
490	1	22.14	22.14	22.14			22.14	22.14	N/A	70,000	15,495
494	1	57.42	57.42	57.42			57.42	57.42	N/A	56,000	32,155
499	1	93.42	93.42	93.42			93.42	93.42	N/A	70,000	65,395
528	14	99.05	103.34	96.60	9.84	106.98	90.22	135.09	91.73 to 107.07	133,126	128,596
555	1	44.71	44.71	44.71			44.71	44.71	N/A	50,000	22,355
ALL	137	99.56	100.08	91.85	17.14	108.96	22.14	261.49	97.67 to 100.00	134,088	123,159

PA&T 2005 R&O Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	137	MEDIAN:	100	COV:	29.61	95% Median C.I.:	97.67 to 100.00
TOTAL Sales Price:	18,507,619	WGT. MEAN:	92	STD:	29.63	95% Wgt. Mean C.I.:	83.44 to 100.26
TOTAL Adj.Sales Price:	18,370,119	MEAN:	100	AVG.ABS.DEV:	17.07	95% Mean C.I.:	95.11 to 105.04
TOTAL Assessed Value:	16,872,915						
AVG. Adj. Sales Price:	134,088	COD:	17.14	MAX Sales Ratio:	261.49		
AVG. Assessed Value:	123,159	PRD:	108.96	MIN Sales Ratio:	22.14		

(!: AVTot=0)
(!: Derived)

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	5	97.67	101.59	99.43	6.28	102.17	94.57	111.58	N/A	213,300	212,082
03	106	99.53	101.10	94.66	19.88	106.81	22.14	261.49	96.80 to 100.70	117,255	110,989
04	26	100.00	95.60	83.04	7.99	115.13	60.71	127.69	94.57 to 100.00	187,484	155,679
<u>ALL</u>	<u>137</u>	<u>99.56</u>	<u>100.08</u>	<u>91.85</u>	<u>17.14</u>	<u>108.96</u>	<u>22.14</u>	<u>261.49</u>	<u>97.67 to 100.00</u>	<u>134,088</u>	<u>123,159</u>

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1242	MEDIAN:	96	COV:	24.09	95% Median C.I.:	95.54 to 96.75
TOTAL Sales Price:	121,463,381	WGT. MEAN:	93	STD:	22.90	95% Wgt. Mean C.I.:	92.16 to 94.40
TOTAL Adj.Sales Price:	121,574,601	MEAN:	95	AVG.ABS.DEV:	13.52	95% Mean C.I.:	93.78 to 96.32
TOTAL Assessed Value:	113,402,779						
AVG. Adj. Sales Price:	97,886	COD:	14.06	MAX Sales Ratio:	372.34		
AVG. Assessed Value:	91,306	PRD:	101.90	MIN Sales Ratio:	5.06		

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
-----Qrtrs-----											
07/01/02 TO 09/30/02	198	99.00	99.01	96.53	12.48	102.57	53.58	227.29	97.24 to 101.22	87,481	84,450
10/01/02 TO 12/31/02	118	96.99	97.16	96.92	10.72	100.25	35.25	149.36	94.81 to 99.02	86,895	84,220
01/01/03 TO 03/31/03	140	98.84	98.65	97.34	10.74	101.35	11.75	192.40	96.70 to 100.00	91,897	89,454
04/01/03 TO 06/30/03	155	97.26	96.79	93.62	12.41	103.38	40.13	165.84	95.68 to 99.00	104,038	97,404
07/01/03 TO 09/30/03	180	95.56	94.24	93.47	11.73	100.82	12.60	211.43	93.54 to 96.57	104,065	97,269
10/01/03 TO 12/31/03	120	95.94	94.46	94.06	11.52	100.43	21.72	147.31	92.95 to 99.00	103,441	97,292
01/01/04 TO 03/31/04	142	93.65	91.27	90.57	16.40	100.77	11.67	236.00	90.54 to 96.74	104,499	94,647
04/01/04 TO 06/30/04	189	88.10	89.48	86.72	22.50	103.18	5.06	372.34	84.53 to 90.81	100,658	87,294
-----Study Years-----											
07/01/02 TO 06/30/03	611	98.22	98.01	95.96	11.75	102.14	11.75	227.29	97.20 to 99.00	92,580	88,838
07/01/03 TO 06/30/04	631	93.26	92.19	90.95	16.13	101.36	5.06	372.34	92.13 to 94.84	103,023	93,696
-----Calendar Yrs-----											
01/01/03 TO 12/31/03	595	96.64	95.98	94.46	11.74	101.61	11.75	211.43	96.14 to 97.95	101,069	95,470
-----ALL-----											
	1242	96.19	95.05	93.28	14.06	101.90	5.06	372.34	95.54 to 96.75	97,886	91,306

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004

Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1242	MEDIAN:	96	COV:	24.09	95% Median C.I.:	95.54 to 96.75
TOTAL Sales Price:	121,463,381	WGT. MEAN:	93	STD:	22.90	95% Wgt. Mean C.I.:	92.16 to 94.40
TOTAL Adj.Sales Price:	121,574,601	MEAN:	95	AVG.ABS.DEV:	13.52	95% Mean C.I.:	93.78 to 96.32
TOTAL Assessed Value:	113,402,779						
AVG. Adj. Sales Price:	97,886	COD:	14.06	MAX Sales Ratio:	372.34		
AVG. Assessed Value:	91,306	PRD:	101.90	MIN Sales Ratio:	5.06		

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ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	12	89.79	77.63	85.62	22.90	90.67	21.72	105.18	63.94 to 100.06	78,075	66,844
COTTERELL TWP	21	98.47	93.01	96.71	12.17	96.18	36.43	112.02	88.72 to 103.90	83,538	80,785
CUMING TWP	2	82.47	82.47	71.70	20.01	115.03	65.97	98.98	N/A	46,587	33,402
DODGE	18	103.67	124.05	108.78	35.48	114.04	62.95	372.34	95.54 to 122.00	52,056	56,626
E CENT RURAL	33	95.57	92.51	82.58	23.39	112.02	26.12	211.43	81.15 to 98.37	110,210	91,011
ELKHORN RURAL	5	80.85	95.54	85.46	21.21	111.79	75.07	132.86	N/A	104,800	89,563
ELKHORN TWP	6	108.34	112.71	106.78	11.43	105.55	96.00	154.85	96.00 to 154.85	86,011	91,845
FREMONT	934	96.22	94.12	94.15	12.04	99.97	5.06	165.84	95.54 to 96.98	101,842	95,883
HOOVER	22	87.34	90.11	89.15	15.95	101.08	60.96	139.60	80.47 to 100.11	65,409	58,309
HOOVER TWP	1	101.55	101.55	101.55			101.55	101.55	N/A	92,000	93,425
INGLEWOOD	9	96.01	92.96	93.11	10.22	99.84	77.39	111.92	77.97 to 103.87	74,622	69,478
LOGAN RURAL	2	92.88	92.88	59.97	42.12	154.88	53.76	132.00	N/A	78,750	47,225
MAPLE TWP	2	61.65	61.65	79.03	63.13	78.01	22.73	100.57	N/A	79,500	62,827
NICKERSON	6	101.20	102.64	104.51	13.61	98.22	80.11	127.64	80.11 to 127.64	60,800	63,539
NICKERSON TWP	3	98.89	95.18	91.62	9.49	103.88	79.25	107.42	N/A	133,833	122,623
NORTH BEND	41	96.61	101.81	100.17	16.51	101.64	59.54	229.96	94.31 to 104.70	56,515	56,611
NW RURAL	15	85.80	86.92	81.05	16.09	107.25	59.06	120.31	72.38 to 106.67	100,756	81,661
PEBBLE TWP	4	86.43	92.18	98.30	11.32	93.78	81.80	114.07	N/A	167,750	164,891
PLATTE TWP	45	92.04	86.63	88.16	15.41	98.26	35.25	137.98	85.17 to 96.57	145,836	128,568
PLEASANT VALLEY TWP	1	76.30	76.30	76.30			76.30	76.30	N/A	87,000	66,385
SCRIBNER	30	100.34	112.39	101.63	20.27	110.59	78.53	236.00	93.16 to 110.27	43,316	44,022
SNYDER	13	103.63	118.18	113.70	25.12	103.94	77.16	223.98	90.98 to 130.15	35,600	40,476
UEHLING	10	112.60	127.36	111.60	27.36	114.12	85.45	196.78	97.68 to 192.40	54,156	60,440
UNION TWP	3	71.32	68.72	51.10	22.24	134.48	43.63	91.22	N/A	311,250	159,061
VIEW RURAL	2	81.99	81.99	81.32	3.12	100.82	79.43	84.55	N/A	135,000	109,785
WINSLOW	2	75.58	75.58	74.79	13.13	101.06	65.66	85.51	N/A	56,500	42,257
ALL	1242	96.19	95.05	93.28	14.06	101.90	5.06	372.34	95.54 to 96.75	97,886	91,306

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1090	96.33	95.84	94.54	13.45	101.37	5.06	372.34	95.65 to 97.06	94,945	89,765
2	71	95.61	90.31	86.36	16.75	104.58	12.60	142.29	91.53 to 98.23	87,342	75,427
3	81	88.72	88.63	85.87	20.55	103.22	21.72	211.43	83.46 to 96.24	146,694	125,970
ALL	1242	96.19	95.05	93.28	14.06	101.90	5.06	372.34	95.54 to 96.75	97,886	91,306

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1242	MEDIAN:	96	COV:	24.09	95% Median C.I.:	95.54 to 96.75
TOTAL Sales Price:	121,463,381	WGT. MEAN:	93	STD:	22.90	95% Wgt. Mean C.I.:	92.16 to 94.40
TOTAL Adj.Sales Price:	121,574,601	MEAN:	95	AVG.ABS.DEV:	13.52	95% Mean C.I.:	93.78 to 96.32
TOTAL Assessed Value:	113,402,779						
AVG. Adj. Sales Price:	97,886	COD:	14.06	MAX Sales Ratio:	372.34		
AVG. Assessed Value:	91,306	PRD:	101.90	MIN Sales Ratio:	5.06		

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STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	1070	96.50	97.02	94.44	12.08	102.73	15.04	372.34	95.92 to 97.34	106,408	100,491
2	156	91.90	84.21	77.36	25.66	108.85	5.06	227.29	86.46 to 95.38	44,238	34,223
3	16	76.60	69.33	65.89	39.62	105.22	12.60	137.98	36.43 to 100.06	50,998	33,603
_____ALL_____											
	1242	96.19	95.05	93.28	14.06	101.90	5.06	372.34	95.54 to 96.75	97,886	91,306

PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
01	1211	96.20	95.42	93.46	13.71	102.10	5.06	372.34	95.54 to 96.75	99,015	92,536
06	27	95.34	81.47	79.84	26.72	102.04	12.60	137.98	65.97 to 105.77	56,969	45,484
07	4	71.43	74.89	87.42	49.39	85.66	36.43	120.27	N/A	32,250	28,193
_____ALL_____											
	1242	96.19	95.05	93.28	14.06	101.90	5.06	372.34	95.54 to 96.75	97,886	91,306

SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0014	4	97.16	96.39	95.89	4.12	100.52	90.63	100.62	N/A	133,725	128,230
20-0001	10	93.81	79.00	71.58	26.79	110.36	15.04	128.21	31.69 to 100.17	87,315	62,504
27-0001	995	96.16	93.95	93.94	12.13	100.01	5.06	165.84	95.43 to 96.70	102,576	96,361
27-0037	2	125.80	125.80	119.63	23.09	105.15	96.74	154.85	N/A	35,475	42,440
27-0046	22	102.14	116.36	99.81	33.66	116.58	59.06	372.34	88.14 to 120.61	63,341	63,221
27-0062	57	98.98	107.02	95.07	22.79	112.57	35.75	236.00	92.38 to 107.58	64,037	60,880
27-0594	64	92.47	93.03	86.50	21.90	107.55	22.73	196.78	82.27 to 98.65	92,637	80,132
27-0595	84	96.11	96.55	89.04	17.70	108.44	21.72	229.96	94.19 to 99.86	78,372	69,780
89-0024	4	102.21	104.53	94.46	15.76	110.66	80.85	132.86	N/A	119,000	112,412
NonValid School											
_____ALL_____											
	1242	96.19	95.05	93.28	14.06	101.90	5.06	372.34	95.54 to 96.75	97,886	91,306

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004

Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1242	MEDIAN:	96	COV:	24.09	95% Median C.I.:	95.54 to 96.75
TOTAL Sales Price:	121,463,381	WGT. MEAN:	93	STD:	22.90	95% Wgt. Mean C.I.:	92.16 to 94.40
TOTAL Adj.Sales Price:	121,574,601	MEAN:	95	AVG.ABS.DEV:	13.52	95% Mean C.I.:	93.78 to 96.32
TOTAL Assessed Value:	113,402,779						
AVG. Adj. Sales Price:	97,886	COD:	14.06	MAX Sales Ratio:	372.34		
AVG. Assessed Value:	91,306	PRD:	101.90	MIN Sales Ratio:	5.06		

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YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	188	92.03	84.93	81.58	23.49	104.11	5.06	227.29	88.26 to 96.00	60,369	49,248
Prior TO 1860	1	103.86	103.86	103.86			103.86	103.86	N/A	190,000	197,325
1860 TO 1899	38	93.38	90.80	90.26	12.89	100.60	35.75	128.99	87.31 to 99.91	79,551	71,805
1900 TO 1919	209	94.17	96.46	91.83	16.55	105.04	51.43	236.00	90.59 to 97.56	80,214	73,659
1920 TO 1939	109	90.91	91.67	89.28	14.54	102.69	52.27	164.91	87.92 to 93.78	84,473	75,415
1940 TO 1949	72	96.46	97.96	94.95	13.89	103.17	44.96	160.10	92.89 to 100.77	76,075	72,232
1950 TO 1959	221	96.80	96.68	93.99	12.14	102.86	22.73	213.21	95.27 to 98.44	90,882	85,418
1960 TO 1969	138	97.52	101.19	97.84	11.42	103.43	23.33	372.34	95.88 to 98.93	109,507	107,137
1970 TO 1979	139	98.09	97.95	95.80	8.53	102.25	12.60	229.96	96.18 to 99.00	132,713	127,139
1980 TO 1989	36	99.00	99.20	97.92	7.33	101.30	68.52	131.04	95.53 to 101.81	171,532	167,967
1990 TO 1994	24	99.00	98.29	95.22	9.20	103.22	70.22	165.84	91.48 to 101.62	194,668	185,362
1995 TO 1999	31	99.78	98.68	96.08	9.13	102.70	68.69	170.97	94.83 to 102.70	163,090	156,697
2000 TO Present	36	93.99	94.23	95.01	7.96	99.18	75.91	122.65	91.58 to 99.00	167,076	158,731
ALL	1242	96.19	95.05	93.28	14.06	101.90	5.06	372.34	95.54 to 96.75	97,886	91,306

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	9	106.67	105.78	105.85	31.28	99.93	35.25	192.40	77.16 to 137.98	3,611	3,822
5000 TO 10000	12	101.95	119.29	120.21	34.76	99.23	65.90	236.00	86.17 to 135.45	7,854	9,441
Total \$											
1 TO 9999	17	106.67	113.52	117.97	35.73	96.23	35.25	236.00	77.16 to 137.98	5,102	6,019
10000 TO 29999	93	98.46	104.51	102.37	31.05	102.09	19.86	372.34	92.04 to 103.63	20,397	20,881
30000 TO 59999	203	99.00	96.38	97.01	18.36	99.35	10.79	223.98	97.99 to 100.77	42,940	41,658
60000 TO 99999	423	95.29	94.15	94.13	12.08	100.02	5.06	170.97	93.64 to 96.47	80,846	76,099
100000 TO 149999	336	95.70	93.23	93.26	9.43	99.97	29.27	125.89	94.72 to 96.63	121,623	113,425
150000 TO 249999	136	95.05	93.65	93.67	8.63	99.98	55.03	126.48	93.42 to 97.89	177,713	166,463
250000 TO 499999	32	93.45	88.38	88.72	13.20	99.62	15.04	114.07	85.06 to 99.00	324,731	288,095
500000 +	2	63.36	63.36	59.41	31.14	106.64	43.63	83.09	N/A	625,000	371,335
ALL	1242	96.19	95.05	93.28	14.06	101.90	5.06	372.34	95.54 to 96.75	97,886	91,306

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1242	MEDIAN:	96	COV:	24.09	95% Median C.I.:	95.54 to 96.75
TOTAL Sales Price:	121,463,381	WGT. MEAN:	93	STD:	22.90	95% Wgt. Mean C.I.:	92.16 to 94.40
TOTAL Adj.Sales Price:	121,574,601	MEAN:	95	AVG.ABS.DEV:	13.52	95% Mean C.I.:	93.78 to 96.32
TOTAL Assessed Value:	113,402,779						
AVG. Adj. Sales Price:	97,886	COD:	14.06	MAX Sales Ratio:	372.34		
AVG. Assessed Value:	91,306	PRD:	101.90	MIN Sales Ratio:	5.06		

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
-----Low \$-----											
1 TO 4999	23	14.59	46.34	17.32	236.93	267.62	5.06	192.40	12.14 to 77.16	22,997	3,982
5000 TO 10000	21	60.96	62.94	35.72	51.33	176.21	7.91	137.98	31.69 to 91.00	21,854	7,805
-----Total \$-----											
1 TO 9999	43	40.13	55.00	26.01	93.27	211.43	5.06	192.40	19.86 to 77.16	21,951	5,709
10000 TO 29999	86	92.55	98.39	86.45	27.99	113.81	22.73	236.00	85.86 to 99.00	23,827	20,598
30000 TO 59999	221	97.03	98.49	91.00	17.30	108.23	15.04	372.34	95.34 to 99.00	49,446	44,997
60000 TO 99999	448	94.74	94.54	92.32	11.99	102.40	52.27	223.98	93.11 to 96.24	86,354	79,722
100000 TO 149999	302	97.03	96.79	95.46	7.90	101.40	48.68	170.97	96.04 to 98.27	126,756	120,996
150000 TO 249999	112	99.00	98.65	97.48	7.21	101.21	70.22	165.84	97.20 to 99.83	180,290	175,738
250000 TO 499999	30	96.89	94.22	90.55	11.36	104.05	43.63	122.65	89.87 to 101.12	349,797	316,744
-----ALL-----											
	1242	96.19	95.05	93.28	14.06	101.90	5.06	372.34	95.54 to 96.75	97,886	91,306

QUALITY

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	166	93.07	85.97	82.99	23.09	103.59	5.06	227.29	91.32 to 97.00	59,528	49,404
0	21	77.32	78.07	71.07	21.98	109.85	7.91	132.86	69.90 to 96.74	66,079	46,962
10	35	102.40	106.91	96.48	19.04	110.81	55.03	164.91	98.46 to 109.42	35,256	34,015
15	2	54.45	54.45	55.51	17.43	98.10	44.96	63.94	N/A	63,000	34,970
20	263	94.99	95.51	91.57	18.01	104.30	12.60	236.00	92.08 to 97.73	69,159	63,331
25	43	93.66	104.32	96.01	21.54	108.66	62.95	372.34	88.37 to 99.00	87,562	84,071
30	551	96.54	96.64	95.33	9.74	101.37	48.68	223.98	95.85 to 97.59	104,073	99,216
35	30	92.90	95.54	93.34	11.40	102.35	68.69	126.91	88.45 to 100.21	169,312	158,042
40	121	97.89	96.04	94.60	7.86	101.52	63.12	133.19	95.53 to 99.00	176,430	166,906
45	1	85.06	85.06	85.06			85.06	85.06	N/A	254,500	216,475
50	7	97.79	95.95	95.55	3.98	100.42	86.71	101.12	86.71 to 101.12	346,428	331,003
60	2	97.71	97.71	100.91	7.36	96.83	90.52	104.90	N/A	270,000	272,447
-----ALL-----											
	1242	96.19	95.05	93.28	14.06	101.90	5.06	372.34	95.54 to 96.75	97,886	91,306

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2002 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	1242	MEDIAN:	96	COV:	24.09	95% Median C.I.:	95.54 to 96.75
TOTAL Sales Price:	121,463,381	WGT. MEAN:	93	STD:	22.90	95% Wgt. Mean C.I.:	92.16 to 94.40
TOTAL Adj.Sales Price:	121,574,601	MEAN:	95	AVG.ABS.DEV:	13.52	95% Mean C.I.:	93.78 to 96.32
TOTAL Assessed Value:	113,402,779						
AVG. Adj. Sales Price:	97,886	COD:	14.06	MAX Sales Ratio:	372.34		
AVG. Assessed Value:	91,306	PRD:	101.90	MIN Sales Ratio:	5.06		

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STYLE											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	166	92.70	85.68	82.71	23.30	103.59	5.06	227.29	91.00 to 96.59		58,986	48,788
0	21	77.32	78.07	71.07	21.98	109.85	7.91	132.86	69.90 to 96.74		66,079	46,962
100	11	90.05	80.98	70.23	25.57	115.30	12.60	120.27	42.80 to 108.55		63,386	44,517
101	751	96.78	97.40	95.30	11.96	102.20	22.73	372.34	96.04 to 97.82		102,603	97,777
102	108	93.08	95.55	91.55	13.47	104.36	55.03	196.78	89.73 to 97.42		117,996	108,031
103	4	101.98	103.99	102.26	6.58	101.69	95.01	116.98	N/A		145,375	148,657
104	130	94.72	95.96	92.70	15.99	103.52	35.75	236.00	91.63 to 98.04		96,085	89,071
106	4	98.35	97.94	95.80	7.69	102.24	84.53	110.52	N/A		189,750	181,771
111	5	99.06	100.90	100.39	2.02	100.51	98.72	105.73	N/A		106,980	107,396
301	14	100.74	99.77	99.46	4.11	100.31	90.52	108.19	94.83 to 103.69		134,982	134,254
302	4	95.90	91.57	91.37	5.57	100.22	76.83	97.66	N/A		145,312	132,768
304	21	95.88	94.56	93.37	7.95	101.27	80.07	114.09	86.37 to 100.64		129,304	120,732
305	3	99.00	99.75	99.98	4.69	99.77	93.17	107.09	N/A		115,333	115,315
ALL	1242	96.19	95.05	93.28	14.06	101.90	5.06	372.34	95.54 to 96.75		97,886	91,306

CONDITION											Avg. Adj. Sale Price	Avg. Assd Val
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.			
(blank)	166	93.07	85.97	82.99	23.09	103.59	5.06	227.29	91.32 to 97.00		59,528	49,404
0	21	77.32	78.07	71.07	21.98	109.85	7.91	132.86	69.90 to 96.74		66,079	46,962
10	8	92.42	79.73	68.11	34.91	117.05	12.60	144.44	12.60 to 144.44		53,798	36,645
15	3	135.38	134.89	122.76	30.60	109.88	72.52	196.78	N/A		45,420	55,758
20	43	99.00	105.87	95.35	23.43	111.03	42.80	236.00	92.38 to 109.02		38,616	36,820
25	14	113.02	133.83	111.11	41.40	120.45	22.73	372.34	91.63 to 149.14		50,457	56,064
30	831	96.63	96.60	95.31	11.43	101.35	23.33	223.98	95.94 to 97.66		97,634	93,056
35	22	90.10	92.40	92.15	10.95	100.26	63.94	126.91	85.45 to 96.58		138,495	127,630
40	95	93.54	92.08	91.15	8.60	101.02	53.76	113.05	91.26 to 96.51		163,409	148,940
45	4	89.46	84.81	79.51	10.69	106.66	65.44	94.88	N/A		262,647	208,841
50	29	97.20	93.71	94.77	8.88	98.88	75.91	122.65	85.37 to 99.75		190,781	180,809
60	6	96.58	93.46	94.21	6.52	99.20	76.83	100.68	76.83 to 100.68		180,583	170,135
ALL	1242	96.19	95.05	93.28	14.06	101.90	5.06	372.34	95.54 to 96.75		97,886	91,306

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	141	MEDIAN:	87	COV:	54.70	95% Median C.I.:	80.72 to 95.99
TOTAL Sales Price:	19,003,369	WGT. MEAN:	74	STD:	47.95	95% Wgt. Mean C.I.:	61.77 to 86.59
TOTAL Adj.Sales Price:	18,865,869	MEAN:	88	AVG.ABS.DEV:	30.65	95% Mean C.I.:	79.74 to 95.58
TOTAL Assessed Value:	13,994,305						
AVG. Adj. Sales Price:	133,800	COD:	35.08	MAX Sales Ratio:	415.50		
AVG. Assessed Value:	99,250	PRD:	118.18	MIN Sales Ratio:	9.87		

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/01 TO 09/30/01	19	108.64	110.67	99.33	25.13	111.42	59.98	203.67	81.38 to 119.98	162,421	161,332
10/01/01 TO 12/31/01	12	77.82	91.11	76.32	38.19	119.37	42.83	217.15	60.14 to 114.35	78,435	59,861
01/01/02 TO 03/31/02	2	95.98	95.98	91.72	10.66	104.65	85.75	106.21	N/A	60,000	55,032
04/01/02 TO 06/30/02	11	99.50	93.21	95.81	12.49	97.29	49.43	114.36	71.79 to 108.17	72,045	69,023
07/01/02 TO 09/30/02	17	103.14	120.82	94.14	51.13	128.33	37.02	415.50	59.39 to 131.83	68,758	64,732
10/01/02 TO 12/31/02	13	87.27	82.28	81.82	15.31	100.56	49.20	100.80	68.52 to 96.41	115,966	94,887
01/01/03 TO 03/31/03	15	87.75	88.26	88.59	22.84	99.63	44.28	145.67	68.56 to 108.89	129,923	115,100
04/01/03 TO 06/30/03	11	99.14	86.52	81.61	20.05	106.01	31.44	128.69	43.00 to 106.73	155,900	127,234
07/01/03 TO 09/30/03	7	80.72	86.10	59.82	32.45	143.94	31.67	132.00	31.67 to 132.00	172,387	103,124
10/01/03 TO 12/31/03	8	86.04	77.22	67.05	21.19	115.16	38.95	110.33	38.95 to 110.33	186,406	124,993
01/01/04 TO 03/31/04	10	59.74	64.65	38.31	47.82	168.74	22.58	111.58	24.09 to 97.61	294,549	112,846
04/01/04 TO 06/30/04	16	29.71	42.55	53.08	61.90	80.16	9.87	120.18	29.71 to 61.95	121,404	64,436
<u>Study Years</u>											
07/01/01 TO 06/30/02	44	99.02	100.30	94.20	26.02	106.48	42.83	217.15	82.52 to 108.17	112,266	105,749
07/01/02 TO 06/30/03	56	94.62	96.41	86.12	31.14	111.95	31.44	415.50	84.73 to 99.39	113,218	97,501
07/01/03 TO 06/30/04	41	56.90	62.14	51.16	51.38	121.45	9.87	132.00	32.79 to 85.74	185,022	94,665
<u>Calendar Yrs</u>											
01/01/02 TO 12/31/02	43	96.01	100.95	89.25	30.80	113.10	37.02	415.50	84.73 to 101.77	83,464	74,495
01/01/03 TO 12/31/03	41	87.75	85.27	76.20	24.74	111.90	31.44	145.67	75.80 to 99.14	155,163	118,241
<u>ALL</u>											
	141	87.37	87.66	74.18	35.08	118.18	9.87	415.50	80.72 to 95.99	133,800	99,250

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

(!: AVTot=0)

(!: Derived)

NUMBER of Sales:	141	MEDIAN:	87	COV:	54.70	95% Median C.I.:	80.72 to 95.99
TOTAL Sales Price:	19,003,369	WGT. MEAN:	74	STD:	47.95	95% Wgt. Mean C.I.:	61.77 to 86.59
TOTAL Adj.Sales Price:	18,865,869	MEAN:	88	AVG.ABS.DEV:	30.65	95% Mean C.I.:	79.74 to 95.58
TOTAL Assessed Value:	13,994,305						
AVG. Adj. Sales Price:	133,800	COD:	35.08	MAX Sales Ratio:	415.50		
AVG. Assessed Value:	99,250	PRD:	118.18	MIN Sales Ratio:	9.87		

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ASSESSOR LOCATION

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	2	74.57	74.57	68.12	32.96	109.46	49.99	99.14	N/A	61,000	41,555
COTTERELL TWP	1	55.24	55.24	55.24			55.24	55.24	N/A	45,000	24,860
DODGE	2	115.49	115.49	119.53	3.89	96.62	111.00	119.98	N/A	50,500	60,365
FREMONT	78	82.60	78.89	73.32	32.50	107.60	9.87	203.67	70.03 to 93.81	199,211	146,053
HOOPER	6	97.31	89.30	84.35	12.31	105.87	49.20	106.73	49.20 to 106.73	30,583	25,796
MAPLE TWP	1	84.73	84.73	84.73			84.73	84.73	N/A	73,500	62,275
NICKERSON	1	108.17	108.17	108.17			108.17	108.17	N/A	12,000	12,980
NORTH BEND	7	61.95	75.41	56.60	51.91	133.25	31.44	145.67	31.44 to 145.67	39,428	22,315
PLATTE TWP	16	88.85	90.59	73.64	28.32	123.02	31.67	217.15	68.56 to 100.80	121,946	89,795
SCRIBNER	13	103.20	101.16	104.96	31.34	96.38	41.62	198.78	49.43 to 120.18	20,015	21,008
SNYDER	6	84.38	137.18	80.11	79.78	171.22	53.22	415.50	53.22 to 415.50	21,750	17,425
UEHLING	6	101.06	113.71	92.17	58.00	123.38	32.79	272.74	32.79 to 272.74	18,916	17,435
UNION TWP	1	114.10	114.10	114.10			114.10	114.10	N/A	54,000	61,615
WINSLOW	1	130.80	130.80	130.80			130.80	130.80	N/A	5,000	6,540
____ALL____	141	87.37	87.66	74.18	35.08	118.18	9.87	415.50	80.72 to 95.99	133,800	99,250

LOCATIONS: URBAN, SUBURBAN & RURAL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	117	88.14	89.11	73.73	34.93	120.86	22.58	415.50	81.38 to 97.40	139,534	102,880
2	18	79.22	77.30	72.43	40.71	106.73	9.87	217.15	53.22 to 96.92	112,877	81,755
3	6	86.24	90.37	95.52	24.19	94.61	55.24	131.83	55.24 to 131.83	84,750	80,953
____ALL____	141	87.37	87.66	74.18	35.08	118.18	9.87	415.50	80.72 to 95.99	133,800	99,250

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
1	100	95.30	92.13	76.59	25.85	120.30	24.09	272.74	85.74 to 99.39	162,543	124,487
2	38	64.24	77.86	59.69	63.81	130.42	9.87	415.50	42.83 to 87.75	63,053	37,639
3	3	51.96	62.71	53.46	39.85	117.30	37.02	99.14	N/A	71,833	38,403
____ALL____	141	87.37	87.66	74.18	35.08	118.18	9.87	415.50	80.72 to 95.99	133,800	99,250

PA&T 2005 Preliminary Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

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NUMBER of Sales:	141	MEDIAN:	87	COV:	54.70	95% Median C.I.:	80.72 to 95.99
TOTAL Sales Price:	19,003,369	WGT. MEAN:	74	STD:	47.95	95% Wgt. Mean C.I.:	61.77 to 86.59
TOTAL Adj.Sales Price:	18,865,869	MEAN:	88	AVG.ABS.DEV:	30.65	95% Mean C.I.:	79.74 to 95.58
TOTAL Assessed Value:	13,994,305						
AVG. Adj. Sales Price:	133,800	COD:	35.08	MAX Sales Ratio:	415.50		
AVG. Assessed Value:	99,250	PRD:	118.18	MIN Sales Ratio:	9.87		

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0014											
20-0001	2	107.25	107.25	116.97	22.91	91.69	82.68	131.83	N/A	107,500	125,742
27-0001	93	82.52	79.98	72.71	32.44	110.01	9.87	217.15	71.79 to 90.23	186,577	135,655
27-0037											
27-0046	1	119.98	119.98	119.98			119.98	119.98	N/A	96,000	115,180
27-0062	20	101.30	112.45	96.84	42.64	116.12	41.62	415.50	74.97 to 114.35	19,785	19,160
27-0594	15	97.61	102.78	88.05	32.80	116.74	32.79	272.74	84.73 to 112.23	25,833	22,745
27-0595	10	80.23	79.64	68.40	40.03	116.42	31.44	145.67	37.02 to 114.10	42,000	28,730
89-0024											
NonValid School											
ALL	141	87.37	87.66	74.18	35.08	118.18	9.87	415.50	80.72 to 95.99	133,800	99,250

YEAR BUILT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0 OR Blank	51	70.03	80.49	68.55	52.05	117.42	9.87	415.50	56.90 to 88.70	86,575	59,348
Prior TO 1860											
1860 TO 1899	3	99.50	85.62	69.38	19.75	123.41	49.20	108.17	N/A	18,333	12,720
1900 TO 1919	17	101.76	100.12	78.40	36.53	127.71	43.00	272.74	51.10 to 114.36	40,955	32,109
1920 TO 1939	7	86.33	95.78	93.74	24.24	102.18	61.95	145.67	61.95 to 145.67	40,507	37,972
1940 TO 1949	9	99.14	79.99	39.15	30.29	204.29	24.09	128.69	31.44 to 115.35	308,277	120,702
1950 TO 1959	12	107.55	121.25	109.85	22.82	110.38	71.79	203.67	99.46 to 131.83	118,458	130,122
1960 TO 1969	12	92.37	92.99	87.93	15.47	105.75	62.06	151.27	75.08 to 98.51	219,456	192,968
1970 TO 1979	12	87.71	86.97	81.98	16.78	106.09	44.28	110.61	75.80 to 109.54	225,250	184,650
1980 TO 1989	13	80.67	75.41	76.75	25.68	98.25	32.79	111.99	49.46 to 97.61	195,171	149,796
1990 TO 1994											
1995 TO 1999											
2000 TO Present	5	67.70	62.15	73.64	33.15	84.41	22.58	96.92	N/A	269,200	198,226
ALL	141	87.37	87.66	74.18	35.08	118.18	9.87	415.50	80.72 to 95.99	133,800	99,250

PA&T 2005 Preliminary Statistics

Base Stat

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TOTAL Assessed Value:	13,994,305						
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AVG. Assessed Value:	99,250	PRD:	118.18	MIN Sales Ratio:	9.87		

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SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	5	97.00	164.80	123.90	75.88	133.01	87.37	415.50	N/A	2,670	3,308
5000 TO 10000	5	114.35	120.26	120.53	11.54	99.78	99.50	145.67	N/A	7,400	8,919
Total \$											
1 TO 9999	9	111.00	145.66	123.17	44.84	118.26	87.37	415.50	92.13 to 145.67	4,483	5,522
10000 TO 29999	28	100.82	96.82	92.00	37.75	105.23	31.44	272.74	61.95 to 110.33	18,953	17,438
30000 TO 59999	33	73.85	75.39	71.32	47.19	105.70	9.87	203.67	51.96 to 90.93	42,978	30,653
60000 TO 99999	25	87.75	85.91	86.76	22.16	99.02	29.71	151.27	82.52 to 96.01	76,099	66,025
100000 TO 149999	13	71.86	77.44	76.94	34.43	100.66	24.91	111.58	56.60 to 108.64	123,653	95,135
150000 TO 249999	14	87.71	90.03	89.49	19.35	100.59	49.46	131.83	68.35 to 110.36	185,745	166,232
250000 TO 499999	13	85.74	79.65	78.58	25.64	101.37	31.67	111.99	55.21 to 101.77	349,547	274,670
500000 +	6	71.39	66.66	58.81	22.56	113.33	24.09	97.40	24.09 to 97.40	1,037,000	609,901
ALL											
	141	87.37	87.66	74.18	35.08	118.18	9.87	415.50	80.72 to 95.99	133,800	99,250

ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
1 TO 4999	6	94.56	144.27	85.47	74.62	168.80	41.62	415.50	41.62 to 415.50	4,175	3,568
5000 TO 10000	10	42.73	55.51	29.67	70.62	187.06	9.87	130.80	9.94 to 111.00	24,150	7,166
Total \$											
1 TO 9999	16	65.82	88.79	34.92	86.40	254.30	9.87	415.50	32.79 to 111.00	16,659	5,816
10000 TO 29999	36	76.37	78.13	63.53	42.40	122.98	22.58	158.13	53.22 to 103.20	28,959	18,398
30000 TO 59999	28	84.59	92.13	73.13	39.42	125.98	24.91	272.74	62.06 to 99.14	57,857	42,308
60000 TO 99999	20	89.47	92.74	79.16	23.53	117.16	31.67	203.67	82.52 to 99.46	91,902	72,747
100000 TO 149999	15	95.44	92.30	81.48	25.06	113.28	38.95	151.27	68.35 to 111.58	152,096	123,927
150000 TO 249999	13	97.77	94.83	87.49	16.43	108.39	55.21	131.83	80.72 to 110.36	235,923	206,420
250000 TO 499999	8	98.00	91.87	88.30	14.53	104.04	59.87	111.99	59.87 to 111.99	388,536	343,091
500000 +	5	75.08	68.01	58.71	21.69	115.86	24.09	97.40	N/A	1,128,400	662,435
ALL											
	141	87.37	87.66	74.18	35.08	118.18	9.87	415.50	80.72 to 95.99	133,800	99,250

PA&T 2005 Preliminary Statistics

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AVG. Assessed Value:	99,250	PRD:	118.18	MIN Sales Ratio:	9.87		

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COST RANK										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)	59	68.84	82.68	68.00	55.61	121.59	9.87	415.50	56.90 to 88.70	103,426	70,328
10	35	99.60	91.56	61.24	20.22	149.52	22.58	151.27	87.27 to 106.73	137,699	84,327
15	4	98.16	101.78	102.45	5.70	99.34	95.44	115.35	N/A	163,750	167,760
20	43	86.33	90.00	85.36	28.64	105.43	32.79	203.67	81.38 to 98.51	169,517	144,707
____ALL____											
	141	87.37	87.66	74.18	35.08	118.18	9.87	415.50	80.72 to 95.99	133,800	99,250

PA&T 2005 Preliminary Statistics

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OCCUPANCY CODE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)	39	68.56	77.74	57.18	57.17	135.97	9.87	415.50	41.62 to 88.14	78,154	44,684
306	1	99.60	99.60	99.60			99.60	99.60	N/A	400,000	398,395
325	1	96.01	96.01	96.01			96.01	96.01	N/A	65,000	62,405
326	6	78.18	70.20	71.26	25.67	98.51	32.79	98.51	32.79 to 98.51	23,833	16,984
332	1	110.33	110.33	110.33			110.33	110.33	N/A	20,000	22,065
334	1	151.27	151.27	151.27			151.27	151.27	N/A	81,000	122,525
336	2	122.56	122.56	103.66	18.85	118.24	99.46	145.67	N/A	49,500	51,310
340	1	89.89	89.89	89.89			89.89	89.89	N/A	32,000	28,765
341	1	75.80	75.80	75.80			75.80	75.80	N/A	675,000	511,650
344	8	77.10	72.90	41.49	32.26	175.70	24.09	108.64	24.09 to 108.64	413,625	171,610
349	4	98.50	116.08	79.61	33.51	145.81	68.52	198.78	N/A	145,947	116,185
350	2	106.88	106.88	109.10	4.79	97.96	101.76	111.99	N/A	265,000	289,105
352	9	88.70	93.47	86.42	11.15	108.16	75.08	111.58	85.19 to 108.89	279,055	241,148
353	15	84.73	90.85	80.50	40.54	112.86	31.44	203.67	59.39 to 111.00	53,583	43,132
386	3	95.44	93.53	96.66	3.63	96.76	87.37	97.77	N/A	110,283	106,600
390	1	115.35	115.35	115.35			115.35	115.35	N/A	200,000	230,705
391	3	114.10	99.34	106.45	21.46	93.33	55.24	128.69	N/A	61,333	65,286
406	9	86.33	80.45	77.73	17.77	103.50	37.02	101.35	49.43 to 100.14	79,750	61,991
407	2	104.25	104.25	100.67	6.57	103.56	97.40	111.10	N/A	671,000	675,482
410	1	71.86	71.86	71.86			71.86	71.86	N/A	100,000	71,860
412	1	59.87	59.87	59.87			59.87	59.87	N/A	580,000	347,235
434	2	55.69	55.69	54.99	11.19	101.27	49.46	61.92	N/A	187,720	103,225
442	6	121.52	144.40	132.45	28.03	109.02	108.17	272.74	108.17 to 272.74	39,333	52,096
444	1	119.98	119.98	119.98			119.98	119.98	N/A	96,000	115,180
453	1	96.92	96.92	96.92			96.92	96.92	N/A	250,000	242,310
459	1	71.79	71.79	71.79			71.79	71.79	N/A	78,000	55,995
470	1	42.83	42.83	42.83			42.83	42.83	N/A	15,000	6,425
478	1	44.28	44.28	44.28			44.28	44.28	N/A	20,000	8,855
494	1	22.58	22.58	22.58			22.58	22.58	N/A	56,000	12,645
499	1	93.81	93.81	93.81			93.81	93.81	N/A	70,000	65,665
528	14	96.20	92.40	82.72	19.14	111.70	43.00	135.09	78.53 to 110.36	133,126	110,120
555	1	51.96	51.96	51.96			51.96	51.96	N/A	50,000	25,980
ALL	141	87.37	87.66	74.18	35.08	118.18	9.87	415.50	80.72 to 95.99	133,800	99,250

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PROPERTY TYPE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
02	5	101.77	101.30	97.55	7.11	103.85	85.74	111.58	N/A	213,300	208,072
03	123	89.89	92.60	81.22	32.23	114.01	22.58	415.50	82.68 to 97.00	121,412	98,613
04	13	29.71	35.68	28.77	43.53	124.02	9.87	90.23	24.09 to 53.22	220,432	63,421
-----ALL-----	141	87.37	87.66	74.18	35.08	118.18	9.87	415.50	80.72 to 95.99	133,800	99,250

2005 Assessment Actions Report Dodge County

Residential:

Land: Re-built tables for small towns, lakefront and the western part of Fremont.

Improvements: Cost depreciation tables for small towns, lakefront, western part of Fremont, including duplexes and mobile homes.

Again as last year due to continued market influences the appraisal staff identified river front properties, reappraised lake front properties (getting lake front leasehold interest information has been difficult but more information is becoming available). The county combined some of the lake type neighborhoods so there were more sales in each sub group to determine the values of lake properties. The small towns of Inglewood, North Bend, Nickerson, Hooper, Winslow, Snyder, Dodge, Uehling and Scribner and have been inspected and updated depreciation tables were built and the properties revalued using the updated depreciation tables. Continued the revaluation of the City of Fremont (concentrating on the west part of town) also including redefining some neighborhoods.

The appraisal staff completely reviewed owned lake properties and is half way through reviewing IOLL properties. This is a more time consuming project than anticipated, and will be concluded in 2006.

The decrease in the number of market areas for the Rural Residential is due to the reclassification of said properties into five Assessor Locations which better redefines these areas for assessment purposes and include the following; Rural View, NW Rural, E Central Rural, Logan Rural and Elkhorn Rural. A review was completed of all depreciation tables and land values throughout the county.

Commercial:

Land: Built tables for rural, small towns, and industrial properties and downtown commercial in Fremont.

Improvements: Cost & depreciation tables for Fremont industrial and commercial properties were reviewed and revalued, along with new depreciation and land tables.

Industrial properties were reviewed and revalued. Depreciation tables were rebuilt and land tables changed to reflect the new trend towards Business Parks.

Commercial Market Areas: Although the county has 48 Neighborhoods which may contain Commercial property, there are predominantly 19 Commercial Areas. Industrial Market Areas:

Although the county has 21 neighborhoods which may contain Industrial property, by far the predominant Industrial Neighborhood is coded 4009.

The county continues to gather income and expense information for multiple family income producing properties to built tables in the computer system for use in the appraisal process. Set up land tables to utilize the Terra Scan pricing.

Agricultural:

Special Value (Assessed): One land table was developed and is being used to set the special values across the whole county. Special values for these land tables are established from the market sales information from the uninfluenced areas of the county. These uninfluenced areas are defined as market areas 1 through 4.

Recapture (Market): Agricultural land values were established by statistical analysis of the agricultural land sales in the sales file. That statistical analysis indicated a need to increase values in the market areas around Fremont. Tables were adjusted to reflect a trend towards higher-end land purchase values by outside (non agricultural) investors.

The County gathered production records and set an adjustment table in Terra Scan based on information received. Review market areas and rebuilt the values of the LVG tables based on sales. Reviewed and verified sales. Updated sales maps and sales books and continued to clean up sales file.

Analyses of sales file to determine if any adjustments need to be implemented to the rural improvements. The depreciation tables and land values throughout the county were brought up to date with the market.

Other:

Dodge County had a tremendous amount of permits issued this year. Out of a total of 2058 permits needing to be inspected / reviewed, there were also approximately 527 not requiring physical inspections (fences, etc.)

The current assessment administrative manage has only taken over the duties on a permanent basis since February 19, 2005 (was interim manager from 09/01/04 to 02/18/05). The previous assessment manager, is now an assessment administrative assistant, and is currently on part-time status. During this time, this manager has been mentored by the Assessment Administrative manager from Saunders County.

The head appraiser and an appraiser assistant both hold appraisal licenses. Another appraiser assistant has completed all necessary coursework and upon payment of the licensing fees will receive an appraisal license. A third appraiser assistant has completed one half of the necessary

coursework, and is currently working on obtaining the two remaining courses to become eligible for an appraisal license.

All assessment functions are performed by fulltime staff members.

Pickup work up: All building permits, reported and discovered changes were inspected and valued.

Total Real Property Value (Sum 17,25,&30)	Records	19,344	Value	2,119,750,135	Total Growth (Sum 17,25,&41)	33,558,465
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Schedule I: Non-Agricultural Records

	Urban		SubUrban		Rural		Total		Growth
	Records	Value	Records	Value	Records	Value	Records	Value	
1. Res UnImp Land	655	10,549,305	147	4,528,965	84	3,745,200	886	18,823,470	
2. Res Improv Land	10,252	173,362,480	607	16,460,120	738	37,337,790	11,597	227,160,390	
3. Res Improvmnts	10,728	804,382,015	842	57,896,945	774	87,737,480	12,344	950,016,440	
4. Res Total (Records - sum lines 1 & 3; Value - sum lines 1 through 3)							13,230	1,196,000,300	19,889,545
	Records	Value	Records	Value	Records	Value	Records	Value	
5. Com UnImp Land	122	6,411,260	38	2,515,690	3	27,770	163	8,954,720	
6. Com Improv Land	948	51,125,845	76	4,148,035	21	198,970	1,045	55,472,850	
7. Com Improvmnts	959	181,451,545	88	12,968,875	25	2,416,225	1,072	196,836,645	
8. Com Total (Records - sum lines 5 & 7; Value - sum lines 5 through 7)							1,235	261,264,215	5,997,780
	Records	Value	Records	Value	Records	Value	Records	Value	
9. Ind UnImp Land	68	1,952,555	38	2,651,335	0	0	106	4,603,890	
10. Ind Improv Land	103	3,859,750	85	4,033,745	2	44,060	190	7,937,555	
11. Ind Improvmnts	113	43,332,245	88	41,991,115	3	1,290,725	204	86,614,085	
12. Ind Total (Records - sum lines 9 & 11; Value - sum lines 9 through 10)							310	99,155,530	5,894,590
	Records	Value	Records	Value	Records	Value	Records	Value	
13. Rec UnImp Land	0	0	69	3,199,530	91	4,499,960	160	7,699,490	
14. Rec Improv Land	0	0	17	874,980	13	1,177,835	30	2,052,815	
15. Rec Improvmnts	1	4,800	219	8,188,875	160	2,329,455	380	10,523,130	
16. Rec Total (Records - sum lines 13 & 15; Value - sum lines 13 through 16)							540	20,275,435	429,675
17. Total Taxable							15,315	1,576,695,480	32,211,590

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Schedule II: Tax Increment Financing (TIF)

	Records	Urban Value Base	Value Excess	Records	SubUrban Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	1	2,105,055	190,010	0	0	0
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0

	Records	Rural Value Base	Value Excess	Records	Total Value Base	Value Excess
18. Residential	0	0	0	0	0	0
19. Commercial	0	0	0	1	2,105,055	190,010
20. Industrial	0	0	0	0	0	0
21. Other	0	0	0	0	0	0
22. Total Sch II				1	2,105,055	190,010

Schedule III: Mineral Interest Records

	Records	Urban Value	Records	SubUrban Value	Records	Rural Value
23. Mineral Interest-Producing	0	0	0	0	0	0
24. Mineral Interest-Non-Producing	0	0	0	0	0	0

	Records	Total Value	Growth
23. Mineral Interest-Producing	0	0	0
24. Mineral Interest-Non-Producing	0	0	0
25. Mineral Interest Total	0	0	0

Schedule IV: Exempt Records: Non-Agricultural

	Urban Records	SubUrban Records	Rural Records	Total Records
26. Exempt	453	148	156	757

Schedule V: Agricultural Records

	Urban Records	Value	SubUrban Records	Value	Rural Records	Value	Total Records	Value
27. Ag-Vacant Land	9	338,910	380	33,836,795	2,633	298,627,265	3,022	332,802,970
28. Ag-Improved Land	0	0	110	14,253,700	831	134,366,555	941	148,620,255
29. Ag-Improvements	0	0	122	7,462,095	885	54,169,335	1,007	61,631,430
30. Ag-Total Taxable							4,029	543,054,655

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Schedule VI: Agricultural Records:

Non-Agricultural Detail	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
31. HomeSite UnImp Land	0	0.000	0	0	0.000	0
32. HomeSite Improv Land	0	0.000	0	82	84.260	1,594,500
33. HomeSite Improvements	0		0	81		5,561,650

35. FarmSite UnImp Land	0	0.000	0	14	390.930	356,460
36. FarmSite Impr Land	0	0.000	0	94	245.220	639,210
37. FarmSite Improv	9		0	502		1,900,445

39. Road & Ditches		4.360			665.760	
40. Other-Non Ag Use		0.000	0		14.120	31,875

	Records	Rural Acres	Value	Records	Total Acres	Value	Growth Value
31. HomeSite UnImp Land	16	20.000	286,650	16	20.000	286,650	
32. HomeSite Improv Land	673	702.100	10,138,250	755	786.360	11,732,750	
33. HomeSite Improvements	667		39,690,575	748		45,252,225	1,346,875
34. HomeSite Total				764	806.360	57,271,625	
35. FarmSite UnImp Land	36	266.670	258,255	50	657.600	614,715	
36. FarmSite Impr Land	778	1,765.480	4,286,295	872	2,010.700	4,925,505	
37. FarmSite Improv	3,518		14,478,760	4,029		16,379,205	0
38. FarmSite Total				4,079	2,668.300	21,919,425	
39. Road & Ditches		6,231.970			6,902.090		
40. Other-Non Ag Use		0.000	0		14.120	31,875	
41. Total Section VI				4,843	10,390.870	79,222,925	1,346,875

Schedule VII: Agricultural Records:

Ag Land Detail-Game & Parks	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
42. Game & Parks	0	0.000	0	0	0.000	0
	Records	Rural Acres	Value	Records	Total Acres	Value
42. Game & Parks	3	287.010	260,505	3	287.010	260,505

Schedule VIII: Agricultural Records:

Special Value	Urban			SubUrban		
	Records	Acres	Value	Records	Acres	Value
43. Special Value	0	0.000	0	378	26,380.900	37,690,120
44. Recapture Val			0			69,044,530
	Records	Rural Acres	Value	Records	Total Acres	Value
43. Special Value	2,528	208,337.370	314,545,780	2,906	234,718.270	352,235,900
44. Recapture Val			319,005,790			388,050,320

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 1

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	1,052.250	2,349,570	14,406.380	32,163,905	15,458.630	34,513,475
46. 1A	0.000	0	199.000	417,900	4,099.310	8,585,155	4,298.310	9,003,055
47. 2A1	0.000	0	258.340	516,680	1,192.910	2,376,320	1,451.250	2,893,000
48. 2A	0.000	0	1,780.860	3,362,035	14,414.340	27,189,835	16,195.200	30,551,870
49. 3A1	0.000	0	1,540.410	2,000,630	11,630.980	15,363,830	13,171.390	17,364,460
50. 3A	0.000	0	166.120	214,455	1,798.170	2,323,120	1,964.290	2,537,575
51. 4A1	0.000	0	186.380	186,380	1,624.490	1,624,490	1,810.870	1,810,870
52. 4A	0.000	0	7.000	5,600	149.600	119,680	156.600	125,280
53. Total	0.000	0	5,190.360	9,053,250	49,316.180	89,746,335	54,506.540	98,799,585
Dryland:								
54. 1D1	8.450	16,900	973.970	1,932,940	13,870.240	27,443,215	14,852.660	29,393,055
55. 1D	1.300	2,470	344.640	647,820	7,691.660	14,567,540	8,037.600	15,217,830
56. 2D1	0.000	0	140.260	242,460	1,114.030	1,944,065	1,254.290	2,186,525
57. 2D	4.000	6,200	1,188.520	1,833,415	5,879.270	8,979,235	7,071.790	10,818,850
58. 3D1	2.000	2,500	2,036.840	2,059,135	11,043.200	11,668,765	13,082.040	13,730,400
59. 3D	0.000	0	237.670	236,170	3,263.400	3,206,400	3,501.070	3,442,570
60. 4D1	0.000	0	72.990	54,755	2,024.980	1,518,755	2,097.970	1,573,510
61. 4D	0.000	0	42.000	21,000	376.000	188,000	418.000	209,000
62. Total	15.750	28,070	5,036.890	7,027,695	45,262.780	69,515,975	50,315.420	76,571,740
Grass:								
63. 1G1	0.000	0	27.000	18,225	231.130	155,115	258.130	173,340
64. 1G	0.000	0	40.480	24,290	582.670	349,600	623.150	373,890
65. 2G1	0.000	0	28.190	16,210	87.350	50,230	115.540	66,440
66. 2G	0.000	0	164.500	90,475	1,096.900	602,185	1,261.400	692,660
67. 3G1	0.000	0	17.250	7,765	610.770	274,850	628.020	282,615
68. 3G	0.000	0	15.340	6,905	847.350	381,110	862.690	388,015
69. 4G1	0.000	0	104.230	46,905	757.130	340,720	861.360	387,625
70. 4G	0.000	0	223.170	89,270	604.360	241,745	827.530	331,015
71. Total	0.000	0	620.160	300,045	4,817.660	2,395,555	5,437.820	2,695,600
72. Waste	0.000	0	349.530	55,925	2,513.420	415,065	2,862.950	470,990
73. Other	0.000	0	25.710	18,510	17.600	21,010	43.310	39,520
74. Exempt	0.000		0.000		554.150		554.150	
75. Total	15.750	28,070	11,222.650	16,455,425	101,927.640	162,093,940	113,166.040	178,577,435

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 2

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	46.230	104,750	280.620	644,375	3,531.760	8,055,850	3,858.610	8,804,975
46. 1A	0.000	0	259.300	544,530	2,472.300	5,190,855	2,731.600	5,735,385
47. 2A1	0.000	0	48.000	93,600	535.640	1,044,495	583.640	1,138,095
48. 2A	0.000	0	97.900	173,775	1,878.910	3,333,285	1,976.810	3,507,060
49. 3A1	3.000	5,100	408.070	611,885	817.800	1,336,085	1,228.870	1,953,070
50. 3A	0.000	0	155.270	229,035	1,644.480	2,418,755	1,799.750	2,647,790
51. 4A1	0.000	0	0.000	0	286.000	343,200	286.000	343,200
52. 4A	0.000	0	14.500	12,325	217.970	185,275	232.470	197,600
53. Total	49.230	109,850	1,263.660	2,309,525	11,384.860	21,907,800	12,697.750	24,327,175
Dryland:								
54. 1D1	0.000	0	788.130	1,614,170	8,037.610	16,389,350	8,825.740	18,003,520
55. 1D	3.320	6,640	1,425.230	2,849,635	18,924.760	37,812,395	20,353.310	40,668,670
56. 2D1	8.360	15,050	420.180	755,875	1,484.490	2,672,080	1,913.030	3,443,005
57. 2D	0.000	0	380.280	653,140	3,916.740	6,722,695	4,297.020	7,375,835
58. 3D1	3.000	4,950	257.310	377,520	6,873.700	11,156,615	7,134.010	11,539,085
59. 3D	1.000	1,250	1,055.610	1,316,825	18,322.310	22,753,680	19,378.920	24,071,755
60. 4D1	0.000	0	24.000	27,600	911.860	1,048,640	935.860	1,076,240
61. 4D	0.000	0	53.300	42,640	347.990	278,390	401.290	321,030
62. Total	15.680	27,890	4,404.040	7,637,405	58,819.460	98,833,845	63,239.180	106,499,140
Grass:								
63. 1G1	0.000	0	0.000	0	41.960	41,960	41.960	41,960
64. 1G	5.000	4,375	63.560	55,615	629.800	551,095	698.360	611,085
65. 2G1	0.000	0	66.000	52,800	247.100	197,680	313.100	250,480
66. 2G	0.000	0	66.180	46,330	1,053.650	737,550	1,119.830	783,880
67. 3G1	0.000	0	2.000	1,300	221.930	142,305	223.930	143,605
68. 3G	0.000	0	43.470	21,735	436.550	218,275	480.020	240,010
69. 4G1	0.000	0	0.000	0	140.560	63,255	140.560	63,255
70. 4G	0.000	0	31.000	12,400	385.960	154,385	416.960	166,785
71. Total	5.000	4,375	272.210	190,180	3,157.510	2,106,505	3,434.720	2,301,060
72. Waste	11.240	1,685	245.500	36,825	1,790.490	268,575	2,047.230	307,085
73. Other	0.000	0	0.000	0	2.000	18,000	2.000	18,000
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	81.150	143,800	6,185.410	10,173,935	75,154.320	123,134,725	81,420.880	133,452,460

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 3

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	147.840	295,680	1,317.220	2,612,840	1,465.060	2,908,520
46. 1A	0.000	0	20.390	38,740	776.020	1,465,885	796.410	1,504,625
47. 2A1	0.000	0	97.220	155,550	120.810	193,295	218.030	348,845
48. 2A	0.000	0	61.000	88,450	1,114.000	1,612,140	1,175.000	1,700,590
49. 3A1	0.000	0	63.840	80,935	425.430	573,280	489.270	654,215
50. 3A	0.000	0	43.000	55,900	764.450	990,285	807.450	1,046,185
51. 4A1	0.000	0	8.000	6,800	237.820	202,145	245.820	208,945
52. 4A	0.000	0	1.000	600	22.000	13,200	23.000	13,800
53. Total	0.000	0	442.290	722,655	4,777.750	7,663,070	5,220.040	8,385,725
Dryland:								
54. 1D1	0.000	0	96.680	183,690	5,439.150	10,224,390	5,535.830	10,408,080
55. 1D	0.000	0	386.760	696,170	11,582.030	20,826,940	11,968.790	21,523,110
56. 2D1	0.000	0	157.770	236,655	578.920	868,380	736.690	1,105,035
57. 2D	0.000	0	302.010	406,065	3,855.540	5,192,100	4,157.550	5,598,165
58. 3D1	0.000	0	194.110	239,920	3,014.160	3,741,135	3,208.270	3,981,055
59. 3D	0.000	0	449.820	539,785	13,074.730	15,622,060	13,524.550	16,161,845
60. 4D1	0.000	0	56.900	42,675	1,558.610	1,168,970	1,615.510	1,211,645
61. 4D	0.000	0	41.000	22,550	691.350	380,240	732.350	402,790
62. Total	0.000	0	1,685.050	2,367,510	39,794.490	58,024,215	41,479.540	60,391,725
Grass:								
63. 1G1	0.000	0	9.000	6,750	63.150	47,365	72.150	54,115
64. 1G	0.000	0	6.000	4,200	587.930	411,545	593.930	415,745
65. 2G1	0.000	0	0.000	0	38.730	21,305	38.730	21,305
66. 2G	0.000	0	16.030	7,615	891.550	423,280	907.580	430,895
67. 3G1	0.000	0	5.000	2,250	324.630	146,090	329.630	148,340
68. 3G	0.000	0	22.120	9,955	578.990	260,545	601.110	270,500
69. 4G1	0.000	0	24.100	10,845	398.620	179,380	422.720	190,225
70. 4G	0.000	0	41.140	15,430	466.230	174,840	507.370	190,270
71. Total	0.000	0	123.390	57,045	3,349.830	1,664,350	3,473.220	1,721,395
72. Waste	0.000	0	111.930	16,790	1,776.760	281,380	1,888.690	298,170
73. Other	0.000	0	0.000	0	126.710	98,410	126.710	98,410
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	2,362.660	3,164,000	49,825.540	67,731,425	52,188.200	70,895,425

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 4

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	164.570	377,310	5,100.950	11,677,745	5,265.520	12,055,055
46. 1A	0.000	0	0.000	0	1,066.290	2,339,540	1,066.290	2,339,540
47. 2A1	0.000	0	14.000	29,400	391.000	820,200	405.000	849,600
48. 2A	0.000	0	147.000	286,800	5,789.760	11,350,620	5,936.760	11,637,420
49. 3A1	0.000	0	65.750	92,050	2,857.800	4,179,870	2,923.550	4,271,920
50. 3A	0.000	0	174.600	244,440	671.850	912,990	846.450	1,157,430
51. 4A1	0.000	0	268.000	281,400	1,565.030	1,643,280	1,833.030	1,924,680
52. 4A	0.000	0	20.000	20,000	80.500	80,500	100.500	100,500
53. Total	0.000	0	853.920	1,331,400	17,523.180	33,004,745	18,377.100	34,336,145
Dryland:								
54. 1D1	0.000	0	8.000	17,200	2,433.900	5,168,650	2,441.900	5,185,850
55. 1D	0.000	0	0.000	0	820.170	1,472,905	820.170	1,472,905
56. 2D1	0.000	0	2.750	4,400	51.000	81,600	53.750	86,000
57. 2D	0.000	0	0.000	0	1,327.560	1,826,180	1,327.560	1,826,180
58. 3D1	0.000	0	3.000	2,850	1,076.530	1,042,055	1,079.530	1,044,905
59. 3D	0.000	0	49.330	46,865	662.950	628,455	712.280	675,320
60. 4D1	0.000	0	1.000	950	694.560	659,235	695.560	660,185
61. 4D	0.000	0	5.000	4,500	126.320	113,690	131.320	118,190
62. Total	0.000	0	69.080	76,765	7,192.990	10,992,770	7,262.070	11,069,535
Grass:								
63. 1G1	0.000	0	3.000	2,400	33.200	26,560	36.200	28,960
64. 1G	0.000	0	0.000	0	31.000	23,250	31.000	23,250
65. 2G1	0.000	0	0.000	0	3.000	2,100	3.000	2,100
66. 2G	0.000	0	0.000	0	73.400	47,710	73.400	47,710
67. 3G1	0.000	0	0.000	0	18.500	10,740	18.500	10,740
68. 3G	0.000	0	21.000	12,075	194.500	111,590	215.500	123,665
69. 4G1	0.000	0	0.000	0	137.100	75,405	137.100	75,405
70. 4G	0.000	0	0.000	0	45.650	20,545	45.650	20,545
71. Total	0.000	0	24.000	14,475	536.350	317,900	560.350	332,375
72. Waste	0.000	0	8.810	1,495	354.110	60,205	362.920	61,700
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	955.810	1,424,135	25,606.630	44,375,620	26,562.440	45,799,755

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 5

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	69.870	158,600	69.870	158,600
46. 1A	0.000	0	0.000	0	5.000	10,500	5.000	10,500
47. 2A1	0.000	0	0.000	0	44.000	85,800	44.000	85,800
48. 2A	0.000	0	0.000	0	46.000	81,650	46.000	81,650
49. 3A1	0.000	0	0.000	0	3.600	5,310	3.600	5,310
50. 3A	0.000	0	0.000	0	12.000	17,700	12.000	17,700
51. 4A1	0.000	0	0.000	0	7.000	8,400	7.000	8,400
52. 4A	0.000	0	0.000	0	9.500	8,075	9.500	8,075
53. Total	0.000	0	0.000	0	196.970	376,035	196.970	376,035
Dryland:								
54. 1D1	0.000	0	11.000	22,550	207.240	424,095	218.240	446,645
55. 1D	0.000	0	0.000	0	63.000	126,000	63.000	126,000
56. 2D1	0.000	0	3.000	5,400	30.240	54,430	33.240	59,830
57. 2D	0.000	0	9.000	15,525	204.450	351,250	213.450	366,775
58. 3D1	0.000	0	29.500	36,875	105.130	137,815	134.630	174,690
59. 3D	0.000	0	7.800	9,750	104.490	130,615	112.290	140,365
60. 4D1	0.000	0	0.000	0	68.000	78,200	68.000	78,200
61. 4D	0.000	0	0.000	0	3.700	2,960	3.700	2,960
62. Total	0.000	0	60.300	90,100	786.250	1,305,365	846.550	1,395,465
Grass:								
63. 1G1	0.000	0	0.000	0	11.000	11,000	11.000	11,000
64. 1G	0.000	0	0.000	0	3.000	2,625	3.000	2,625
65. 2G1	0.000	0	0.000	0	2.000	1,600	2.000	1,600
66. 2G	0.000	0	0.000	0	26.000	18,440	26.000	18,440
67. 3G1	0.000	0	3.000	1,500	8.000	5,760	11.000	7,260
68. 3G	0.000	0	7.200	3,600	40.010	20,380	47.210	23,980
69. 4G1	0.000	0	0.000	0	29.700	16,335	29.700	16,335
70. 4G	0.000	0	0.000	0	41.600	22,080	41.600	22,080
71. Total	0.000	0	10.200	5,100	161.310	98,220	171.510	103,320
72. Waste	0.000	0	70.740	10,610	1,076.820	522,300	1,147.560	532,910
73. Other	0.000	0	0.000	0	147.330	106,080	147.330	106,080
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	141.240	105,810	2,368.680	2,408,000	2,509.920	2,513,810

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area:

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Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	49.000	98,000	67.600	135,200	116.600	233,200
46. 1A	0.000	0	0.000	0	11.000	20,900	11.000	20,900
47. 2A1	0.000	0	25.000	40,000	31.000	49,600	56.000	89,600
48. 2A	0.000	0	116.500	168,925	115.000	166,750	231.500	335,675
49. 3A1	0.000	0	2.000	2,600	36.100	46,930	38.100	49,530
50. 3A	0.000	0	12.000	15,600	25.000	32,500	37.000	48,100
51. 4A1	0.000	0	5.000	4,250	1.000	850	6.000	5,100
52. 4A	0.000	0	0.000	0	8.000	5,760	8.000	5,760
53. Total	0.000	0	209.500	329,375	294.700	458,490	504.200	787,865
Dryland:								
54. 1D1	0.000	0	55.000	99,300	348.480	654,510	403.480	753,810
55. 1D	0.000	0	4.800	8,640	75.600	133,380	80.400	142,020
56. 2D1	0.000	0	1.440	2,160	42.750	64,125	44.190	66,285
57. 2D	0.000	0	132.460	177,440	377.150	507,805	509.610	685,245
58. 3D1	0.000	0	77.610	85,035	179.490	219,985	257.100	305,020
59. 3D	0.000	0	91.040	107,295	96.360	115,630	187.400	222,925
60. 4D1	0.000	0	1.000	750	44.400	33,300	45.400	34,050
61. 4D	0.000	0	4.000	2,200	33.000	18,320	37.000	20,520
62. Total	0.000	0	367.350	482,820	1,197.230	1,747,055	1,564.580	2,229,875
Grass:								
63. 1G1	0.000	0	5.000	3,750	58.000	43,500	63.000	47,250
64. 1G	0.000	0	0.000	0	7.000	4,900	7.000	4,900
65. 2G1	0.000	0	3.000	1,650	5.000	2,750	8.000	4,400
66. 2G	0.000	0	81.450	38,690	88.240	44,120	169.690	82,810
67. 3G1	0.000	0	2.000	900	11.300	6,165	13.300	7,065
68. 3G	0.000	0	16.000	7,200	181.200	99,765	197.200	106,965
69. 4G1	0.000	0	18.000	8,100	28.000	12,600	46.000	20,700
70. 4G	0.000	0	16.000	6,000	92.000	42,090	108.000	48,090
71. Total	0.000	0	141.450	66,290	470.740	255,890	612.190	322,180
72. Waste	0.000	0	225.160	77,350	1,049.380	323,340	1,274.540	400,690
73. Other	0.000	0	38.130	34,315	4.000	600	42.130	34,915
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	981.590	990,150	3,016.050	2,785,375	3,997.640	3,775,525

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 7

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	32.000	71,750	489.000	1,090,750	521.000	1,162,500
46. 1A	0.000	0	0.000	0	6.000	12,600	6.000	12,600
47. 2A1	0.000	0	6.000	12,000	28.000	56,000	34.000	68,000
48. 2A	0.000	0	90.000	168,010	387.400	623,020	477.400	791,030
49. 3A1	0.000	0	107.000	136,550	102.000	132,600	209.000	269,150
50. 3A	0.000	0	0.000	0	25.000	32,500	25.000	32,500
51. 4A1	0.000	0	3.000	3,000	6.000	6,000	9.000	9,000
52. 4A	0.000	0	4.000	2,800	42.000	29,400	46.000	32,200
53. Total	0.000	0	242.000	394,110	1,085.400	1,982,870	1,327.400	2,376,980
Dryland:								
54. 1D1	0.000	0	209.580	412,225	641.590	1,270,620	851.170	1,682,845
55. 1D	0.000	0	5.000	9,500	120.580	224,900	125.580	234,400
56. 2D1	0.000	0	54.320	95,060	116.000	203,000	170.320	298,060
57. 2D	0.000	0	174.580	254,645	1,145.340	1,688,155	1,319.920	1,942,800
58. 3D1	0.000	0	51.500	49,500	780.220	766,220	831.720	815,720
59. 3D	0.000	0	39.740	39,740	183.000	182,000	222.740	221,740
60. 4D1	0.000	0	10.000	7,500	89.400	67,050	99.400	74,550
61. 4D	0.000	0	8.000	4,220	55.800	30,760	63.800	34,980
62. Total	0.000	0	552.720	872,390	3,131.930	4,432,705	3,684.650	5,305,095
Grass:								
63. 1G1	0.000	0	14.000	9,495	63.000	42,930	77.000	52,425
64. 1G	0.000	0	4.000	2,400	18.000	11,880	22.000	14,280
65. 2G1	0.000	0	3.000	1,725	15.000	9,350	18.000	11,075
66. 2G	0.000	0	64.000	35,410	102.970	59,865	166.970	95,275
67. 3G1	0.000	0	10.940	4,925	105.000	49,410	115.940	54,335
68. 3G	0.000	0	38.700	17,415	137.700	74,115	176.400	91,530
69. 4G1	0.000	0	12.000	5,400	64.340	32,015	76.340	37,415
70. 4G	0.000	0	61.980	25,430	95.000	47,600	156.980	73,030
71. Total	0.000	0	208.620	102,200	601.010	327,165	809.630	429,365
72. Waste	0.000	0	692.150	190,195	2,995.140	1,002,685	3,687.290	1,192,880
73. Other	0.000	0	0.000	0	98.630	0	98.630	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	1,695.490	1,558,895	7,912.110	7,745,425	9,607.600	9,304,320

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 8

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	136.080	312,985	136.080	312,985
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	19.000	39,900	19.000	39,900
48. 2A	0.000	0	0.000	0	234.500	461,650	234.500	461,650
49. 3A1	0.000	0	0.000	0	19.000	31,350	19.000	31,350
50. 3A	0.000	0	52.000	85,800	287.050	473,635	339.050	559,435
51. 4A1	0.000	0	0.000	0	127.000	133,950	127.000	133,950
52. 4A	0.000	0	1.000	1,200	50.200	50,200	51.200	51,400
53. Total	0.000	0	53.000	87,000	872.830	1,503,670	925.830	1,590,670
Dryland:								
54. 1D1	0.000	0	0.000	0	60.600	128,640	60.600	128,640
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	2.000	3,200	2.000	3,200
57. 2D	0.000	0	0.000	0	58.100	81,340	58.100	81,340
58. 3D1	0.000	0	0.000	0	3.000	3,600	3.000	3,600
59. 3D	0.000	0	9.000	8,550	74.300	74,510	83.300	83,060
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	10.000	9,000	10.000	9,000
62. Total	0.000	0	9.000	8,550	208.000	300,290	217.000	308,840
Grass:								
63. 1G1	0.000	0	0.000	0	5.000	6,000	5.000	6,000
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	0.000	0	0.000	0	0.000	0
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	60.700	34,905	159.300	185,535	220.000	220,440
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	11.000	4,950	15.380	6,920	26.380	11,870
71. Total	0.000	0	71.700	39,855	179.680	198,455	251.380	238,310
72. Waste	0.000	0	78.500	15,405	458.560	303,440	537.060	318,845
73. Other	0.000	0	0.000	0	62.700	4,560	62.700	4,560
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	212.200	150,810	1,781.770	2,310,415	1,993.970	2,461,225

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 9

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	71.000	159,750	71.000	159,750
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	3.000	6,000	97.000	194,000	100.000	200,000
48. 2A	0.000	0	149.390	253,005	404.730	764,785	554.120	1,017,790
49. 3A1	0.000	0	0.000	0	0.000	0	0.000	0
50. 3A	0.000	0	0.000	0	523.670	675,970	523.670	675,970
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	152.390	259,005	1,096.400	1,794,505	1,248.790	2,053,510
Dryland:								
54. 1D1	0.000	0	60.550	121,100	37.000	74,000	97.550	195,100
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	4.000	7,000	4.000	7,000
57. 2D	0.000	0	116.600	180,725	285.230	431,655	401.830	612,380
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	31.240	37,490	354.400	369,450	385.640	406,940
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	208.390	339,315	680.630	882,105	889.020	1,221,420
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	1.000	575	1.000	575
66. 2G	0.000	0	53.940	52,370	41.800	41,190	95.740	93,560
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	170.600	122,745	170.600	122,745
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	84.000	34,400	74.700	61,800	158.700	96,200
71. Total	0.000	0	137.940	86,770	288.100	226,310	426.040	313,080
72. Waste	0.000	0	25.560	26,510	598.940	296,075	624.500	322,585
73. Other	0.000	0	15.520	0	27.100	175	42.620	175
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	0.000	0	539.800	711,600	2,691.170	3,199,170	3,230.970	3,910,770

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 10

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	0.000	0	0.000	0	0.000	0
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	5.010	94,190	87.790	166,800	6.000	112,800	98.800	373,790
49. 3A1	0.000	0	0.000	0	74.650	1,403,420	74.650	1,403,420
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	5.010	94,190	87.790	166,800	80.650	1,516,220	173.450	1,777,210
Dryland:								
54. 1D1	0.000	0	12.000	24,000	0.000	0	12.000	24,000
55. 1D	0.000	0	6.000	11,400	0.000	0	6.000	11,400
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	0.000	0	125.110	193,920	22.590	35,015	147.700	228,935
58. 3D1	0.000	0	0.000	0	0.000	0	0.000	0
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	0.000	0	0.000	0	0.000	0
62. Total	0.000	0	143.110	229,320	22.590	35,015	165.700	264,335
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	3.000	1,650	0.000	0	3.000	1,650
67. 3G1	0.000	0	0.000	0	0.000	0	0.000	0
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	3.000	1,650	0.000	0	3.000	1,650
72. Waste	0.000	0	1.000	160	0.000	0	1.000	160
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		4.070		4.070	
75. Total	5.010	94,190	234.900	397,930	103.240	1,551,235	343.150	2,043,355

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 11

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	235.700	563,440	0.000	0	235.700	563,440
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	19.530	39,060	0.000	0	19.530	39,060
48. 2A	0.000	0	1,665.700	3,243,335	257.140	488,570	1,922.840	3,731,905
49. 3A1	0.000	0	587.360	897,780	0.000	0	587.360	897,780
50. 3A	0.000	0	46.900	60,970	0.000	0	46.900	60,970
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	2,555.190	4,804,585	257.140	488,570	2,812.330	5,293,155
Dryland:								
54. 1D1	0.000	0	104.050	209,025	2.000	4,000	106.050	213,025
55. 1D	0.000	0	0.000	0	1.000	1,900	1.000	1,900
56. 2D1	0.000	0	4.070	7,125	0.000	0	4.070	7,125
57. 2D	0.000	0	440.160	682,710	48.600	75,330	488.760	758,040
58. 3D1	0.000	0	1,057.110	1,145,020	5.000	6,250	1,062.110	1,151,270
59. 3D	0.000	0	47.600	47,600	0.000	0	47.600	47,600
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	1.120	560	2.000	1,000	3.120	1,560
62. Total	0.000	0	1,654.110	2,092,040	58.600	88,480	1,712.710	2,180,520
Grass:								
63. 1G1	0.000	0	0.000	0	0.000	0	0.000	0
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	12.000	6,600	0.000	0	12.000	6,600
67. 3G1	0.000	0	7.000	3,150	0.000	0	7.000	3,150
68. 3G	0.000	0	5.970	2,685	0.000	0	5.970	2,685
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	0.000	0	0.000	0	0.000	0
71. Total	0.000	0	24.970	12,435	0.000	0	24.970	12,435
72. Waste	0.000	0	10.630	4,265	2.000	320	12.630	4,585
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	87.900		93.600		0.000		181.500	
75. Total	0.000	0	4,244.900	6,913,325	317.740	577,370	4,562.640	7,490,695

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Schedule IX: Agricultural Records: AgLand Market Area Detail

Market Area: 12

Irrigated:	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
45. 1A1	0.000	0	17.940	40,365	0.000	0	17.940	40,365
46. 1A	0.000	0	0.000	0	0.000	0	0.000	0
47. 2A1	0.000	0	0.000	0	0.000	0	0.000	0
48. 2A	0.000	0	497.210	941,700	57.140	108,570	554.350	1,050,270
49. 3A1	0.000	0	468.930	609,605	0.000	0	468.930	609,605
50. 3A	0.000	0	0.000	0	0.000	0	0.000	0
51. 4A1	0.000	0	0.000	0	0.000	0	0.000	0
52. 4A	0.000	0	0.000	0	0.000	0	0.000	0
53. Total	0.000	0	984.080	1,591,670	57.140	108,570	1,041.220	1,700,240
Dryland:								
54. 1D1	0.000	0	125.830	251,660	0.000	0	125.830	251,660
55. 1D	0.000	0	0.000	0	0.000	0	0.000	0
56. 2D1	0.000	0	0.000	0	0.000	0	0.000	0
57. 2D	47.000	72,850	362.090	790,930	2.000	3,100	411.090	866,880
58. 3D1	0.000	0	303.020	736,370	0.000	0	303.020	736,370
59. 3D	0.000	0	0.000	0	0.000	0	0.000	0
60. 4D1	0.000	0	0.000	0	0.000	0	0.000	0
61. 4D	0.000	0	4.000	2,000	0.000	0	4.000	2,000
62. Total	47.000	72,850	794.940	1,780,960	2.000	3,100	843.940	1,856,910
Grass:								
63. 1G1	0.000	0	27.000	18,225	0.000	0	27.000	18,225
64. 1G	0.000	0	0.000	0	0.000	0	0.000	0
65. 2G1	0.000	0	0.000	0	0.000	0	0.000	0
66. 2G	0.000	0	23.820	13,100	0.000	0	23.820	13,100
67. 3G1	0.000	0	18.000	8,100	0.000	0	18.000	8,100
68. 3G	0.000	0	0.000	0	0.000	0	0.000	0
69. 4G1	0.000	0	0.000	0	0.000	0	0.000	0
70. 4G	0.000	0	7.000	2,800	0.000	0	7.000	2,800
71. Total	0.000	0	75.820	42,225	0.000	0	75.820	42,225
72. Waste	0.000	0	47.360	7,580	0.000	0	47.360	7,580
73. Other	0.000	0	0.000	0	0.000	0	0.000	0
74. Exempt	0.000		0.000		0.000		0.000	
75. Total	47.000	72,850	1,902.200	3,422,435	59.140	111,670	2,008.340	3,606,955

County 27 - Dodge

2005 County Abstract of Assessment for Real Property, Form 45

Schedule X: Agricultural Records: AgLand Market Area Totals

AgLand	Urban		SubUrban		Rural		Total	
	Acres	Value	Acres	Value	Acres	Value	Acres	Value
76.Irrigated	54.240	204,040	12,034.180	21,049,375	86,943.200	160,550,880	99,031.620	181,804,295
77.Dry Land	78.430	128,810	14,984.980	23,004,870	157,156.950	246,160,920	172,220.360	269,294,600
78.Grass	5.000	4,375	1,713.460	918,270	13,562.190	7,590,350	15,280.650	8,512,995
79.Waste	11.240	1,685	1,866.870	443,110	12,615.620	3,473,385	14,493.730	3,918,180
80.Other	0.000	0	79.360	52,825	486.070	248,835	565.430	301,660
81.Exempt	87.900	0	93.600	0	558.220	0	739.720	0
82.Total	148.910	338,910	30,678.850	45,468,450	270,764.030	418,024,370	301,591.790	463,831,730

2005 Agricultural Land Detail

County 27 - Dodge

Market Area: 1

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	15,458.630	28.36%	34,513,475	34.93%	2,232.634
1A	4,298.310	7.89%	9,003,055	9.11%	2,094.556
2A1	1,451.250	2.66%	2,893,000	2.93%	1,993.453
2A	16,195.200	29.71%	30,551,870	30.92%	1,886.476
3A1	13,171.390	24.16%	17,364,460	17.58%	1,318.346
3A	1,964.290	3.60%	2,537,575	2.57%	1,291.853
4A1	1,810.870	3.32%	1,810,870	1.83%	1,000.000
4A	156.600	0.29%	125,280	0.13%	800.000
Irrigated Total	54,506.540	100.00%	98,799,585	100.00%	1,812.618

Dry:

1D1	14,852.660	29.52%	29,393,055	38.39%	1,978.975
1D	8,037.600	15.97%	15,217,830	19.87%	1,893.330
2D1	1,254.290	2.49%	2,186,525	2.86%	1,743.237
2D	7,071.790	14.05%	10,818,850	14.13%	1,529.860
3D1	13,082.040	26.00%	13,730,400	17.93%	1,049.561
3D	3,501.070	6.96%	3,442,570	4.50%	983.290
4D1	2,097.970	4.17%	1,573,510	2.05%	750.015
4D	418.000	0.83%	209,000	0.27%	500.000
Dry Total	50,315.420	100.00%	76,571,740	100.00%	1,521.834

Grass:

1G1	258.130	4.75%	173,340	6.43%	671.522
1G	623.150	11.46%	373,890	13.87%	600.000
2G1	115.540	2.12%	66,440	2.46%	575.038
2G	1,261.400	23.20%	692,660	25.70%	549.120
3G1	628.020	11.55%	282,615	10.48%	450.009
3G	862.690	15.86%	388,015	14.39%	449.773
4G1	861.360	15.84%	387,625	14.38%	450.015
4G	827.530	15.22%	331,015	12.28%	400.003
Grass Total	5,437.820	100.00%	2,695,600	100.00%	495.713

Irrigated Total	54,506.540	48.17%	98,799,585	55.33%	1,812.618
Dry Total	50,315.420	44.46%	76,571,740	42.88%	1,521.834
Grass Total	5,437.820	4.81%	2,695,600	1.51%	495.713
Waste	2,862.950	2.53%	470,990	0.26%	164.512
Other	43.310	0.04%	39,520	0.02%	912.491
Exempt	554.150	0.49%			
Market Area Total	113,166.040	100.00%	178,577,435	100.00%	1,578.012

As Related to the County as a Whole

Irrigated Total	54,506.540	55.04%	98,799,585	54.34%	
Dry Total	50,315.420	29.22%	76,571,740	28.43%	
Grass Total	5,437.820	35.59%	2,695,600	31.66%	
Waste	2,862.950	19.75%	470,990	12.02%	
Other	43.310	7.66%	39,520	13.10%	
Exempt	554.150	74.91%			
Market Area Total	113,166.040	37.52%	178,577,435	38.50%	

2005 Agricultural Land Detail

County 27 - Dodge

Market Area: 2

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	3,858.610	30.39%	8,804,975	36.19%	2,281.903
1A	2,731.600	21.51%	5,735,385	23.58%	2,099.643
2A1	583.640	4.60%	1,138,095	4.68%	1,949.994
2A	1,976.810	15.57%	3,507,060	14.42%	1,774.100
3A1	1,228.870	9.68%	1,953,070	8.03%	1,589.321
3A	1,799.750	14.17%	2,647,790	10.88%	1,471.198
4A1	286.000	2.25%	343,200	1.41%	1,200.000
4A	232.470	1.83%	197,600	0.81%	850.002
Irrigated Total	12,697.750	100.00%	24,327,175	100.00%	1,915.865

Dry:

1D1	8,825.740	13.96%	18,003,520	16.90%	2,039.887
1D	20,353.310	32.18%	40,668,670	38.19%	1,998.135
2D1	1,913.030	3.03%	3,443,005	3.23%	1,799.765
2D	4,297.020	6.79%	7,375,835	6.93%	1,716.500
3D1	7,134.010	11.28%	11,539,085	10.83%	1,617.475
3D	19,378.920	30.64%	24,071,755	22.60%	1,242.161
4D1	935.860	1.48%	1,076,240	1.01%	1,150.001
4D	401.290	0.63%	321,030	0.30%	799.995
Dry Total	63,239.180	100.00%	106,499,140	100.00%	1,684.068

Grass:

1G1	41.960	1.22%	41,960	1.82%	1,000.000
1G	698.360	20.33%	611,085	26.56%	875.028
2G1	313.100	9.12%	250,480	10.89%	800.000
2G	1,119.830	32.60%	783,880	34.07%	699.999
3G1	223.930	6.52%	143,605	6.24%	641.294
3G	480.020	13.98%	240,010	10.43%	500.000
4G1	140.560	4.09%	63,255	2.75%	450.021
4G	416.960	12.14%	166,785	7.25%	400.002
Grass Total	3,434.720	100.00%	2,301,060	100.00%	669.941

Irrigated Total	12,697.750	15.60%	24,327,175	18.23%	1,915.865
Dry Total	63,239.180	77.67%	106,499,140	79.80%	1,684.068
Grass Total	3,434.720	4.22%	2,301,060	1.72%	669.941
Waste	2,047.230	2.51%	307,085	0.23%	150.000
Other	2.000	0.00%	18,000	0.01%	9,000.000
Exempt	0.000	0.00%			
Market Area Total	81,420.880	100.00%	133,452,460	100.00%	1,639.044

As Related to the County as a Whole

Irrigated Total	12,697.750	12.82%	24,327,175	13.38%	
Dry Total	63,239.180	36.72%	106,499,140	39.55%	
Grass Total	3,434.720	22.48%	2,301,060	27.03%	
Waste	2,047.230	14.12%	307,085	7.84%	
Other	2.000	0.35%	18,000	5.97%	
Exempt	0.000	0.00%			
Market Area Total	81,420.880	27.00%	133,452,460	28.77%	

2005 Agricultural Land Detail

County 27 - Dodge

Market Area: 3

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	1,465.060	28.07%	2,908,520	34.68%	1,985.256
1A	796.410	15.26%	1,504,625	17.94%	1,889.259
2A1	218.030	4.18%	348,845	4.16%	1,599.986
2A	1,175.000	22.51%	1,700,590	20.28%	1,447.310
3A1	489.270	9.37%	654,215	7.80%	1,337.124
3A	807.450	15.47%	1,046,185	12.48%	1,295.665
4A1	245.820	4.71%	208,945	2.49%	849.991
4A	23.000	0.44%	13,800	0.16%	600.000
Irrigated Total	5,220.040	100.00%	8,385,725	100.00%	1,606.448

Dry:

1D1	5,535.830	13.35%	10,408,080	17.23%	1,880.129
1D	11,968.790	28.85%	21,523,110	35.64%	1,798.269
2D1	736.690	1.78%	1,105,035	1.83%	1,500.000
2D	4,157.550	10.02%	5,598,165	9.27%	1,346.505
3D1	3,208.270	7.73%	3,981,055	6.59%	1,240.872
3D	13,524.550	32.61%	16,161,845	26.76%	1,195.000
4D1	1,615.510	3.89%	1,211,645	2.01%	750.007
4D	732.350	1.77%	402,790	0.67%	549.996
Dry Total	41,479.540	100.00%	60,391,725	100.00%	1,455.940

Grass:

1G1	72.150	2.08%	54,115	3.14%	750.034
1G	593.930	17.10%	415,745	24.15%	699.989
2G1	38.730	1.12%	21,305	1.24%	550.090
2G	907.580	26.13%	430,895	25.03%	474.773
3G1	329.630	9.49%	148,340	8.62%	450.019
3G	601.110	17.31%	270,500	15.71%	450.000
4G1	422.720	12.17%	190,225	11.05%	450.002
4G	507.370	14.61%	190,270	11.05%	375.012
Grass Total	3,473.220	100.00%	1,721,395	100.00%	495.619

Irrigated Total	5,220.040	10.00%	8,385,725	11.83%	1,606.448
Dry Total	41,479.540	79.48%	60,391,725	85.18%	1,455.940
Grass Total	3,473.220	6.66%	1,721,395	2.43%	495.619
Waste	1,888.690	3.62%	298,170	0.42%	157.871
Other	126.710	0.24%	98,410	0.14%	776.655
Exempt	0.000	0.00%			
Market Area Total	52,188.200	100.00%	70,895,425	100.00%	1,358.456

As Related to the County as a Whole

Irrigated Total	5,220.040	5.27%	8,385,725	4.61%	
Dry Total	41,479.540	24.09%	60,391,725	22.43%	
Grass Total	3,473.220	22.73%	1,721,395	20.22%	
Waste	1,888.690	13.03%	298,170	7.61%	
Other	126.710	22.41%	98,410	32.62%	
Exempt	0.000	0.00%			
Market Area Total	52,188.200	17.30%	70,895,425	15.28%	

2005 Agricultural Land Detail

County 27 - Dodge

Market Area: 4

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	5,265.520	28.65%	12,055,055	35.11%	2,289.432
1A	1,066.290	5.80%	2,339,540	6.81%	2,194.093
2A1	405.000	2.20%	849,600	2.47%	2,097.777
2A	5,936.760	32.31%	11,637,420	33.89%	1,960.230
3A1	2,923.550	15.91%	4,271,920	12.44%	1,461.209
3A	846.450	4.61%	1,157,430	3.37%	1,367.393
4A1	1,833.030	9.97%	1,924,680	5.61%	1,049.999
4A	100.500	0.55%	100,500	0.29%	1,000.000
Irrigated Total	18,377.100	100.00%	34,336,145	100.00%	1,868.420

Dry:

1D1	2,441.900	33.63%	5,185,850	46.85%	2,123.694
1D	820.170	11.29%	1,472,905	13.31%	1,795.853
2D1	53.750	0.74%	86,000	0.78%	1,600.000
2D	1,327.560	18.28%	1,826,180	16.50%	1,375.591
3D1	1,079.530	14.87%	1,044,905	9.44%	967.925
3D	712.280	9.81%	675,320	6.10%	948.110
4D1	695.560	9.58%	660,185	5.96%	949.141
4D	131.320	1.81%	118,190	1.07%	900.015
Dry Total	7,262.070	100.00%	11,069,535	100.00%	1,524.294

Grass:

1G1	36.200	6.46%	28,960	8.71%	800.000
1G	31.000	5.53%	23,250	7.00%	750.000
2G1	3.000	0.54%	2,100	0.63%	700.000
2G	73.400	13.10%	47,710	14.35%	650.000
3G1	18.500	3.30%	10,740	3.23%	580.540
3G	215.500	38.46%	123,665	37.21%	573.851
4G1	137.100	24.47%	75,405	22.69%	550.000
4G	45.650	8.15%	20,545	6.18%	450.054
Grass Total	560.350	100.00%	332,375	100.00%	593.156

Irrigated Total	18,377.100	69.18%	34,336,145	74.97%	1,868.420
Dry Total	7,262.070	27.34%	11,069,535	24.17%	1,524.294
Grass Total	560.350	2.11%	332,375	0.73%	593.156
Waste	362.920	1.37%	61,700	0.13%	170.009
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	26,562.440	100.00%	45,799,755	100.00%	1,724.229

As Related to the County as a Whole

Irrigated Total	18,377.100	18.56%	34,336,145	18.89%	
Dry Total	7,262.070	4.22%	11,069,535	4.11%	
Grass Total	560.350	3.67%	332,375	3.90%	
Waste	362.920	2.50%	61,700	1.57%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	26,562.440	8.81%	45,799,755	9.87%	

2005 Agricultural Land Detail

County 27 - Dodge

Market Area: 5

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	69.870	35.47%	158,600	42.18%	2,269.929
1A	5.000	2.54%	10,500	2.79%	2,100.000
2A1	44.000	22.34%	85,800	22.82%	1,950.000
2A	46.000	23.35%	81,650	21.71%	1,775.000
3A1	3.600	1.83%	5,310	1.41%	1,475.000
3A	12.000	6.09%	17,700	4.71%	1,475.000
4A1	7.000	3.55%	8,400	2.23%	1,200.000
4A	9.500	4.82%	8,075	2.15%	850.000
Irrigated Total	196.970	100.00%	376,035	100.00%	1,909.097

Dry:

1D1	218.240	25.78%	446,645	32.01%	2,046.577
1D	63.000	7.44%	126,000	9.03%	2,000.000
2D1	33.240	3.93%	59,830	4.29%	1,799.939
2D	213.450	25.21%	366,775	26.28%	1,718.318
3D1	134.630	15.90%	174,690	12.52%	1,297.556
3D	112.290	13.26%	140,365	10.06%	1,250.022
4D1	68.000	8.03%	78,200	5.60%	1,150.000
4D	3.700	0.44%	2,960	0.21%	800.000
Dry Total	846.550	100.00%	1,395,465	100.00%	1,648.414

Grass:

1G1	11.000	6.41%	11,000	10.65%	1,000.000
1G	3.000	1.75%	2,625	2.54%	875.000
2G1	2.000	1.17%	1,600	1.55%	800.000
2G	26.000	15.16%	18,440	17.85%	709.230
3G1	11.000	6.41%	7,260	7.03%	660.000
3G	47.210	27.53%	23,980	23.21%	507.943
4G1	29.700	17.32%	16,335	15.81%	550.000
4G	41.600	24.26%	22,080	21.37%	530.769
Grass Total	171.510	100.00%	103,320	100.00%	602.413

Irrigated Total	196.970	7.85%	376,035	14.96%	1,909.097
Dry Total	846.550	33.73%	1,395,465	55.51%	1,648.414
Grass Total	171.510	6.83%	103,320	4.11%	602.413
Waste	1,147.560	45.72%	532,910	21.20%	464.385
Other	147.330	5.87%	106,080	4.22%	720.016
Exempt	0.000	0.00%			
Market Area Total	2,509.920	100.00%	2,513,810	100.00%	1,001.549

As Related to the County as a Whole

Irrigated Total	196.970	0.20%	376,035	0.21%	
Dry Total	846.550	0.49%	1,395,465	0.52%	
Grass Total	171.510	1.12%	103,320	1.21%	
Waste	1,147.560	7.92%	532,910	13.60%	
Other	147.330	26.06%	106,080	35.17%	
Exempt	0.000	0.00%			
Market Area Total	2,509.920	0.83%	2,513,810	0.54%	

2005 Agricultural Land Detail

County 27 - Dodge

Market Area: 6

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	116.600	23.13%	233,200	29.60%	2,000.000
1A	11.000	2.18%	20,900	2.65%	1,900.000
2A1	56.000	11.11%	89,600	11.37%	1,600.000
2A	231.500	45.91%	335,675	42.61%	1,450.000
3A1	38.100	7.56%	49,530	6.29%	1,300.000
3A	37.000	7.34%	48,100	6.11%	1,300.000
4A1	6.000	1.19%	5,100	0.65%	850.000
4A	8.000	1.59%	5,760	0.73%	720.000
Irrigated Total	504.200	100.00%	787,865	100.00%	1,562.604

Dry:

1D1	403.480	25.79%	753,810	33.81%	1,868.271
1D	80.400	5.14%	142,020	6.37%	1,766.417
2D1	44.190	2.82%	66,285	2.97%	1,500.000
2D	509.610	32.57%	685,245	30.73%	1,344.645
3D1	257.100	16.43%	305,020	13.68%	1,186.386
3D	187.400	11.98%	222,925	10.00%	1,189.567
4D1	45.400	2.90%	34,050	1.53%	750.000
4D	37.000	2.36%	20,520	0.92%	554.594
Dry Total	1,564.580	100.00%	2,229,875	100.00%	1,425.222

Grass:

1G1	63.000	10.29%	47,250	14.67%	750.000
1G	7.000	1.14%	4,900	1.52%	700.000
2G1	8.000	1.31%	4,400	1.37%	550.000
2G	169.690	27.72%	82,810	25.70%	488.007
3G1	13.300	2.17%	7,065	2.19%	531.203
3G	197.200	32.21%	106,965	33.20%	542.418
4G1	46.000	7.51%	20,700	6.42%	450.000
4G	108.000	17.64%	48,090	14.93%	445.277
Grass Total	612.190	100.00%	322,180	100.00%	526.274

Irrigated Total	504.200	12.61%	787,865	20.87%	1,562.604
Dry Total	1,564.580	39.14%	2,229,875	59.06%	1,425.222
Grass Total	612.190	15.31%	322,180	8.53%	526.274
Waste	1,274.540	31.88%	400,690	10.61%	314.380
Other	42.130	1.05%	34,915	0.92%	828.744
Exempt	0.000	0.00%			
Market Area Total	3,997.640	100.00%	3,775,525	100.00%	944.438

As Related to the County as a Whole

Irrigated Total	504.200	0.51%	787,865	0.43%	
Dry Total	1,564.580	0.91%	2,229,875	0.83%	
Grass Total	612.190	4.01%	322,180	3.78%	
Waste	1,274.540	8.79%	400,690	10.23%	
Other	42.130	7.45%	34,915	11.57%	
Exempt	0.000	0.00%			
Market Area Total	3,997.640	1.33%	3,775,525	0.81%	

2005 Agricultural Land Detail

County 27 - Dodge

Market Area: 7

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	521.000	39.25%	1,162,500	48.91%	2,231.285
1A	6.000	0.45%	12,600	0.53%	2,100.000
2A1	34.000	2.56%	68,000	2.86%	2,000.000
2A	477.400	35.97%	791,030	33.28%	1,656.954
3A1	209.000	15.75%	269,150	11.32%	1,287.799
3A	25.000	1.88%	32,500	1.37%	1,300.000
4A1	9.000	0.68%	9,000	0.38%	1,000.000
4A	46.000	3.47%	32,200	1.35%	700.000
Irrigated Total	1,327.400	100.00%	2,376,980	100.00%	1,790.703

Dry:

1D1	851.170	23.10%	1,682,845	31.72%	1,977.096
1D	125.580	3.41%	234,400	4.42%	1,866.539
2D1	170.320	4.62%	298,060	5.62%	1,750.000
2D	1,319.920	35.82%	1,942,800	36.62%	1,471.907
3D1	831.720	22.57%	815,720	15.38%	980.762
3D	222.740	6.05%	221,740	4.18%	995.510
4D1	99.400	2.70%	74,550	1.41%	750.000
4D	63.800	1.73%	34,980	0.66%	548.275
Dry Total	3,684.650	100.00%	5,305,095	100.00%	1,439.782

Grass:

1G1	77.000	9.51%	52,425	12.21%	680.844
1G	22.000	2.72%	14,280	3.33%	649.090
2G1	18.000	2.22%	11,075	2.58%	615.277
2G	166.970	20.62%	95,275	22.19%	570.611
3G1	115.940	14.32%	54,335	12.65%	468.647
3G	176.400	21.79%	91,530	21.32%	518.877
4G1	76.340	9.43%	37,415	8.71%	490.110
4G	156.980	19.39%	73,030	17.01%	465.218
Grass Total	809.630	100.00%	429,365	100.00%	530.322

Irrigated Total	1,327.400	13.82%	2,376,980	25.55%	1,790.703
Dry Total	3,684.650	38.35%	5,305,095	57.02%	1,439.782
Grass Total	809.630	8.43%	429,365	4.61%	530.322
Waste	3,687.290	38.38%	1,192,880	12.82%	323.511
Other	98.630	1.03%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	9,607.600	100.00%	9,304,320	100.00%	968.433

As Related to the County as a Whole

Irrigated Total	1,327.400	1.34%	2,376,980	1.31%	
Dry Total	3,684.650	2.14%	5,305,095	1.97%	
Grass Total	809.630	5.30%	429,365	5.04%	
Waste	3,687.290	25.44%	1,192,880	30.44%	
Other	98.630	17.44%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	9,607.600	3.19%	9,304,320	2.01%	

2005 Agricultural Land Detail

County 27 - Dodge

Market Area: 8

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	136.080	14.70%	312,985	19.68%	2,300.007
1A	0.000	0.00%	0	0.00%	0.000
2A1	19.000	2.05%	39,900	2.51%	2,100.000
2A	234.500	25.33%	461,650	29.02%	1,968.656
3A1	19.000	2.05%	31,350	1.97%	1,650.000
3A	339.050	36.62%	559,435	35.17%	1,650.007
4A1	127.000	13.72%	133,950	8.42%	1,054.724
4A	51.200	5.53%	51,400	3.23%	1,003.906
Irrigated Total	925.830	100.00%	1,590,670	100.00%	1,718.101

Dry:

1D1	60.600	27.93%	128,640	41.65%	2,122.772
1D	0.000	0.00%	0	0.00%	0.000
2D1	2.000	0.92%	3,200	1.04%	1,600.000
2D	58.100	26.77%	81,340	26.34%	1,400.000
3D1	3.000	1.38%	3,600	1.17%	1,200.000
3D	83.300	38.39%	83,060	26.89%	997.118
4D1	0.000	0.00%	0	0.00%	0.000
4D	10.000	4.61%	9,000	2.91%	900.000
Dry Total	217.000	100.00%	308,840	100.00%	1,423.225

Grass:

1G1	5.000	1.99%	6,000	2.52%	1,200.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	0.000	0.00%	0	0.00%	0.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	220.000	87.52%	220,440	92.50%	1,002.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	26.380	10.49%	11,870	4.98%	449.962
Grass Total	251.380	100.00%	238,310	100.00%	948.007

Irrigated Total	925.830	46.43%	1,590,670	64.63%	1,718.101
Dry Total	217.000	10.88%	308,840	12.55%	1,423.225
Grass Total	251.380	12.61%	238,310	9.68%	948.007
Waste	537.060	26.93%	318,845	12.95%	593.685
Other	62.700	3.14%	4,560	0.19%	72.727
Exempt	0.000	0.00%			
Market Area Total	1,993.970	100.00%	2,461,225	100.00%	1,234.334

As Related to the County as a Whole

Irrigated Total	925.830	0.93%	1,590,670	0.87%	
Dry Total	217.000	0.13%	308,840	0.11%	
Grass Total	251.380	1.65%	238,310	2.80%	
Waste	537.060	3.71%	318,845	8.14%	
Other	62.700	11.09%	4,560	1.51%	
Exempt	0.000	0.00%			
Market Area Total	1,993.970	0.66%	2,461,225	0.53%	

2005 Agricultural Land Detail

County 27 - Dodge

Market Area: 9

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	71.000	5.69%	159,750	7.78%	2,250.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	100.000	8.01%	200,000	9.74%	2,000.000
2A	554.120	44.37%	1,017,790	49.56%	1,836.768
3A1	0.000	0.00%	0	0.00%	0.000
3A	523.670	41.93%	675,970	32.92%	1,290.832
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	1,248.790	100.00%	2,053,510	100.00%	1,644.399

Dry:

1D1	97.550	10.97%	195,100	15.97%	2,000.000
1D	0.000	0.00%	0	0.00%	0.000
2D1	4.000	0.45%	7,000	0.57%	1,750.000
2D	401.830	45.20%	612,380	50.14%	1,523.977
3D1	0.000	0.00%	0	0.00%	0.000
3D	385.640	43.38%	406,940	33.32%	1,055.232
4D1	0.000	0.00%	0	0.00%	0.000
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	889.020	100.00%	1,221,420	100.00%	1,373.894

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	1.000	0.23%	575	0.18%	575.000
2G	95.740	22.47%	93,560	29.88%	977.230
3G1	0.000	0.00%	0	0.00%	0.000
3G	170.600	40.04%	122,745	39.21%	719.490
4G1	0.000	0.00%	0	0.00%	0.000
4G	158.700	37.25%	96,200	30.73%	606.175
Grass Total	426.040	100.00%	313,080	100.00%	734.860

Irrigated Total	1,248.790	38.65%	2,053,510	52.51%	1,644.399
Dry Total	889.020	27.52%	1,221,420	31.23%	1,373.894
Grass Total	426.040	13.19%	313,080	8.01%	734.860
Waste	624.500	19.33%	322,585	8.25%	516.549
Other	42.620	1.32%	175	0.00%	4.106
Exempt	0.000	0.00%			
Market Area Total	3,230.970	100.00%	3,910,770	100.00%	1,210.401

As Related to the County as a Whole

Irrigated Total	1,248.790	1.26%	2,053,510	1.13%	
Dry Total	889.020	0.52%	1,221,420	0.45%	
Grass Total	426.040	2.79%	313,080	3.68%	
Waste	624.500	4.31%	322,585	8.23%	
Other	42.620	7.54%	175	0.06%	
Exempt	0.000	0.00%			
Market Area Total	3,230.970	1.07%	3,910,770	0.84%	

2005 Agricultural Land Detail

County 27 - Dodge

Market Area: 10

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	0.000	0.00%	0	0.00%	0.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	98.800	56.96%	373,790	21.03%	3,783.299
3A1	74.650	43.04%	1,403,420	78.97%	18,800.000
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	173.450	100.00%	1,777,210	100.00%	10,246.238

Dry:

1D1	12.000	7.24%	24,000	9.08%	2,000.000
1D	6.000	3.62%	11,400	4.31%	1,900.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	147.700	89.14%	228,935	86.61%	1,550.000
3D1	0.000	0.00%	0	0.00%	0.000
3D	0.000	0.00%	0	0.00%	0.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	0.000	0.00%	0	0.00%	0.000
Dry Total	165.700	100.00%	264,335	100.00%	1,595.262

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	3.000	100.00%	1,650	100.00%	550.000
3G1	0.000	0.00%	0	0.00%	0.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	3.000	100.00%	1,650	100.00%	550.000

Irrigated Total	173.450	50.55%	1,777,210	86.98%	10,246.238
Dry Total	165.700	48.29%	264,335	12.94%	1,595.262
Grass Total	3.000	0.87%	1,650	0.08%	550.000
Waste	1.000	0.29%	160	0.01%	160.000
Other	0.000	0.00%	0	0.00%	0.000
Exempt	4.070	1.19%			
Market Area Total	343.150	100.00%	2,043,355	100.00%	5,954.699

As Related to the County as a Whole

Irrigated Total	173.450	0.18%	1,777,210	0.98%	
Dry Total	165.700	0.10%	264,335	0.10%	
Grass Total	3.000	0.02%	1,650	0.02%	
Waste	1.000	0.01%	160	0.00%	
Other	0.000	0.00%	0	0.00%	
Exempt	4.070	0.55%			
Market Area Total	343.150	0.11%	2,043,355	0.44%	

2005 Agricultural Land Detail

County 27 - Dodge

Market Area: 11

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	235.700	8.38%	563,440	10.64%	2,390.496
1A	0.000	0.00%	0	0.00%	0.000
2A1	19.530	0.69%	39,060	0.74%	2,000.000
2A	1,922.840	68.37%	3,731,905	70.50%	1,940.829
3A1	587.360	20.89%	897,780	16.96%	1,528.500
3A	46.900	1.67%	60,970	1.15%	1,300.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	2,812.330	100.00%	5,293,155	100.00%	1,882.124

Dry:

1D1	106.050	6.19%	213,025	9.77%	2,008.722
1D	1.000	0.06%	1,900	0.09%	1,900.000
2D1	4.070	0.24%	7,125	0.33%	1,750.614
2D	488.760	28.54%	758,040	34.76%	1,550.945
3D1	1,062.110	62.01%	1,151,270	52.80%	1,083.946
3D	47.600	2.78%	47,600	2.18%	1,000.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	3.120	0.18%	1,560	0.07%	500.000
Dry Total	1,712.710	100.00%	2,180,520	100.00%	1,273.140

Grass:

1G1	0.000	0.00%	0	0.00%	0.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	12.000	48.06%	6,600	53.08%	550.000
3G1	7.000	28.03%	3,150	25.33%	450.000
3G	5.970	23.91%	2,685	21.59%	449.748
4G1	0.000	0.00%	0	0.00%	0.000
4G	0.000	0.00%	0	0.00%	0.000
Grass Total	24.970	100.00%	12,435	100.00%	497.997

Irrigated Total	2,812.330	61.64%	5,293,155	70.66%	1,882.124
Dry Total	1,712.710	37.54%	2,180,520	29.11%	1,273.140
Grass Total	24.970	0.55%	12,435	0.17%	497.997
Waste	12.630	0.28%	4,585	0.06%	363.024
Other	0.000	0.00%	0	0.00%	0.000
Exempt	181.500	3.98%			
Market Area Total	4,562.640	100.00%	7,490,695	100.00%	1,641.745

As Related to the County as a Whole

Irrigated Total	2,812.330	2.84%	5,293,155	2.91%	
Dry Total	1,712.710	0.99%	2,180,520	0.81%	
Grass Total	24.970	0.16%	12,435	0.15%	
Waste	12.630	0.09%	4,585	0.12%	
Other	0.000	0.00%	0	0.00%	
Exempt	181.500	24.54%			
Market Area Total	4,562.640	1.51%	7,490,695	1.61%	

2005 Agricultural Land Detail

County 27 - Dodge

Market Area: 12

Irrigated:	Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
1A1	17.940	1.72%	40,365	2.37%	2,250.000
1A	0.000	0.00%	0	0.00%	0.000
2A1	0.000	0.00%	0	0.00%	0.000
2A	554.350	53.24%	1,050,270	61.77%	1,894.597
3A1	468.930	45.04%	609,605	35.85%	1,299.991
3A	0.000	0.00%	0	0.00%	0.000
4A1	0.000	0.00%	0	0.00%	0.000
4A	0.000	0.00%	0	0.00%	0.000
Irrigated Total	1,041.220	100.00%	1,700,240	100.00%	1,632.930

Dry:

1D1	125.830	14.91%	251,660	13.55%	2,000.000
1D	0.000	0.00%	0	0.00%	0.000
2D1	0.000	0.00%	0	0.00%	0.000
2D	411.090	48.71%	866,880	46.68%	2,108.735
3D1	303.020	35.91%	736,370	39.66%	2,430.103
3D	0.000	0.00%	0	0.00%	0.000
4D1	0.000	0.00%	0	0.00%	0.000
4D	4.000	0.47%	2,000	0.11%	500.000
Dry Total	843.940	100.00%	1,856,910	100.00%	2,200.286

Grass:

1G1	27.000	35.61%	18,225	43.16%	675.000
1G	0.000	0.00%	0	0.00%	0.000
2G1	0.000	0.00%	0	0.00%	0.000
2G	23.820	31.42%	13,100	31.02%	549.958
3G1	18.000	23.74%	8,100	19.18%	450.000
3G	0.000	0.00%	0	0.00%	0.000
4G1	0.000	0.00%	0	0.00%	0.000
4G	7.000	9.23%	2,800	6.63%	400.000
Grass Total	75.820	100.00%	42,225	100.00%	556.911

Irrigated Total	1,041.220	51.84%	1,700,240	47.14%	1,632.930
Dry Total	843.940	42.02%	1,856,910	51.48%	2,200.286
Grass Total	75.820	3.78%	42,225	1.17%	556.911
Waste	47.360	2.36%	7,580	0.21%	160.050
Other	0.000	0.00%	0	0.00%	0.000
Exempt	0.000	0.00%			
Market Area Total	2,008.340	100.00%	3,606,955	100.00%	1,795.988

As Related to the County as a Whole

Irrigated Total	1,041.220	1.05%	1,700,240	0.94%	
Dry Total	843.940	0.49%	1,856,910	0.69%	
Grass Total	75.820	0.50%	42,225	0.50%	
Waste	47.360	0.33%	7,580	0.19%	
Other	0.000	0.00%	0	0.00%	
Exempt	0.000	0.00%			
Market Area Total	2,008.340	0.67%	3,606,955	0.78%	

2005 Agricultural Land Detail

County 27 - Dodge

AgLand	Urban		SubUrban		Rural	
	Acres	Value	Acres	Value	Acres	Value
Irrigated	54.240	204,040	12,034.180	21,049,375	86,943.200	160,550,880
Dry	78.430	128,810	14,984.980	23,004,870	157,156.950	246,160,920
Grass	5.000	4,375	1,713.460	918,270	13,562.190	7,590,350
Waste	11.240	1,685	1,866.870	443,110	12,615.620	3,473,385
Other	0.000	0	79.360	52,825	486.070	248,835
Exempt	87.900	0	93.600	0	558.220	0
Total	148.910	338,910	30,678.850	45,468,450	270,764.030	418,024,370

AgLand	Total		Acres	% of Acres*	Value	% of Value*	Average Assessed Value*
	Acres	Value					
Irrigated	99,031.620	181,804,295	99,031.620	32.84%	181,804,295	39.20%	1,835.820
Dry	172,220.360	269,294,600	172,220.360	57.10%	269,294,600	58.06%	1,563.662
Grass	15,280.650	8,512,995	15,280.650	5.07%	8,512,995	1.84%	557.109
Waste	14,493.730	3,918,180	14,493.730	4.81%	3,918,180	0.84%	270.336
Other	565.430	301,660	565.430	0.19%	301,660	0.07%	533.505
Exempt	739.720	0	739.720	0.25%	0	0.00%	0.000
Total	301,591.790	463,831,730	301,591.790	100.00%	463,831,730	100.00%	1,537.945

* Department of Property Assessment & Taxation Calculates

2005 County Abstract of Assessment for Real Property, Survey

27 Dodge

Staffing and Funding Information

Deputy(ies) on staff	0	Adopted Budget	423214
Appraiser(s) on staf	2	Requested Budget	0
Other full-time employees	7	Appraisal	186048
Other part-time employees	1	Education/Workshop	0
Shared employees	0	County Reappraisal Budget	0
		Other	0

Residential Appraisal Information

	Residential Urban	Residential Suburban	Residential Rural	Residential Ag
Data Collection by Whom	Staff	Staff	Staff	Staff
Valuation by Whom	Appraiser	Appraiser	Appraiser	Appraiser
Reappraisal Date	2005	2004	2003	2000
Pickup Work by Whom	Staff	Staff	Staff	Staff
Marshall Date	2002	2002	2002	2002
Depreciation Date	2005	2005	2003	2005
Market Date	2005	2005	2005	2002
# of Market Areas	32	24	5	13

Commercial, Industrial and Agricultural Appraisal Information

	Commercial	Industrial	Agricultural
Data Collection by Whom	Appraiser	Appraiser	Staff
Valuation by Whom	Appraiser	Appraiser	Appraiser
Reappraisal Date	2005	2005	2005
Pickup Work by Whom	Staff	Staff	Staff
Marshall Date	2002	2002	2002
Depreciation Date	2005	2005	2005
Market Date	2005	2005	2002
Income Date			
# of Market Area	48	21	13
Record Maintenance			Staff
Soil Survey Date			1979
Land Use Date			2004
Who Completed Land Use			Staff
Last Inspected			

2005 County Abstract of Assessment for Real Property, Survey

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Computer and Automation Information

CAMA software used (if applicable)	TerraScan
Administration software used (if applicable)	TerraScan
GIS software used (if applicable)	N/A
Personal Property software	TerraScan

Annual Maintenance Information

	# of Permits	# of Information Statements	Other
Residential	1803	0	0
Commercial	166	0	0
Industrial	11	0	0
Agricultural	78	0	0

Mapping Information

Cadastral Date	1967
Cadastral Book Maintenance	Staff
CityZone	
Zoning Date	1974
Cities with Zoning:	
Dodge	North Bend
Fremont	Scribner
Hooper	Snyder
Inglewood	Uehling
Nickerson	Winslow

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Contracted Services: Administrative Services

Name of Contractor/Vendor	Cost	Expiration Date of Contract
PTAS Cama	25519	6/30/2005

Maintain Property Record Cards; Maintain Assessment Files for Real Property, Personal Property & Centrally Assessed Property; Maintain Sales File for Sales Reports, Market Studies, Statistical Analysis & Neighborhood Studies; Maintain Files for Exemption Reports, State Defined Reports, Board Notices & Notices to Property Owners; Maintain Tables on Land, Appraisal, Residential, Commercial, Improvement, Historic, Assessment & County Information; Run Indexes, Queries, State Reports, School Values

Name of Contractor/Vendor	Cost	Expiration Date of Contract
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Name of Contractor/Vendor	Cost	Expiration Date of Contract
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Appraisal Services

Name of Contractor/Vendor	Cost	Expiration Date of Contract
PTAS CAMA	0	6/30/2005

Maintain Working & Historic Appraisal Files for Residential, Farm, Mobile Home, Commercial Properties & Tables; Maintain Tables on Land, Appraisal, Residential, Commercial, Improvement, Historic & Assessment Information; Maintain Cost Tables, Depreciation Tables, Aground Values, Run Indexes, Queries, Charts, Graphs, Spreadsheets

Name of Contractor/Vendor	Cost	Expiration Date of Contract
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Name of Contractor/Vendor	Cost	Expiration Date of Contract
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Name of Contractor/Vendor	Cost	Expiration Date of Contract
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2005 County Abstract of Assessment for Real Property, Survey

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Assessor Comments

2: Our head Appraiser and an Appraiser Assistant both hold an appraisal license. Another Appraiser Assistant has completed all necessary coursework and upon payment will receive a license. A third Appraiser Assistant has completed 1/2 of the necessary coursework, and is currently working on obtaining the two remaining courses to be eligible for a license.

3 & 4: The current Assessment Administrative Manager has only taken over the duties on a permanent basis since 02/19/05 (was Interim Manager from 09/01/04 to 02/18/05). The previous Manager, now an Assessment Administrative Assistant, is currently on part-time status. During this time, this Manager has been mentored by the Assessment Administrative Manager in Saunders County.

20: The decrease in the # of Market Areas for Residential Rural is due to the reclassification of said properties into five Assessor Locations which better redefines these areas for assessment purposes (Rural View; NW Rural; E Central Rural; Logan Rural and Elkhorn Rural). Commercial Market Areas: Although we have 48 Neighborhoods which may contain Commercial property, there are predominantly 19 Commercial Areas. Industrial Market Areas: Although we have 21 Neighborhoods which may contain Industrial property, by far the predominant Industrial Neighborhood is 4009.

39: Dodge County had a tremendous amount of permits issued this year. Out of a total of 2058 permits needing to be inspected/reviewed, there were also approximately 527 not requiring physical inspections (fences, etc.)

Comments: The Appraisal staff completely reviewed owned lake properties and are 1/2 of the way through reviewing IOLL properties. This is a more time consuming project than anticipated, and will be concluded in 2006.

All residential properties in each of our small towns (Inglewood, North Bend, Nickerson, Hooper, Winslow, Snyder, Dodge Uehling and Scribner) were reviewed, with land and depreciation tables rebuilt for Inglewood, North Bend, Nickerson, Dodge and Uehling due to the degree of sales. The west portion of Fremont has been reviewed and reappraised.

Industrial properties were reviewed and revalued. Depreciation tables were rebuilt and land tables changed to reflect the new trend towards Business Parks.

Fremont commercial properties were reviewed and revalued, along with new depreciation and land tables.

Agricultural land values were established by statistical analysis of the Sales File. Adjustments were made to Special Valuation tables for land surrounding Fremont. Tables were adjusted to reflect a trend towards higher-end land purchase values by outside investors.

2005 PLAN OF ASSESSMENT

FOR

DODGE COUNTY

Introduction

Pursuant to section 77-1311, as amended by 2001 Neb. Laws 170, section 5, the assessor shall submit a Plan of Assessment to the County Board of Equalization and the Department of Property Assessment and Taxation on or before September 1, 2001, and every five years thereafter. The assessor shall update the plan each year between the adoption of each five-year plan.

Purpose of the Plan of Assessment

The Plan of Assessment and any update shall examine the level, quality, and uniformity of assessment in the county and may be derived from a Progress Report developed by the Department and presented to the assessor on or before July 31. The plan shall propose actions to be taken for the following five years to assure uniform and proportionate assessments that are within the statutory and administrative guidelines for the level of value and quality of assessment. The assessor shall establish procedures and the course of action to be taken during the five-year Plan of Assessment.

Responsibility of Assessment

Responsible for maintenance of all assessment related records and reports, including but not limited to: administrative reports, personal property returns, governmental and permissive property exemption applications, homestead exemption applications, special value applications, cadastral maps, property record cards, and residential, agricultural and commercial property worksheets.

Mail property valuation notices to record owners of the assessed value of their property. Meet with taxpayers, explaining and interpreting assessment procedures and policies.

Prepare and certify administrative reports as required by law or as directed by the Department of Property Assessment and Taxation. These include, but are not limited to, Abstract (real estate and personal property), Certification of Values, School District Taxable Value Report, Certification of Taxes Levied, and Tax List Corrections.

Plan and coordinate administrative assessment functions including but not limited to: governmental and permissive property tax exemptions, homestead exemption applications, personal property returns, filing all special valuation applications for the county, and generating tax rolls for real property, personal property, railroads and public services.

Prepare and certify the tax roll of Dodge County to the County Treasurer.

The assessment staff will assist the appraisal staff.

Responsibility of Appraisal

Duties include the valuation of real property, the development of a plan of review and inspection, establishing procedures for annual pick-up work, sales verification, market and depreciation studies, data

entry of property information into the computer-assisted mass appraisal system and determine valuation changes if necessary on an annual basis.

Personnel Count

The Assessment Administrative Manager, under administrative direction, serves as a consultant, liaison and administrative analyst in performing all administrative functions/duties required of the office of county assessor in all counties where the Property Tax Administrator has assumed the assessment function. The Assessment Administrative Manager must have successfully completed the Nebraska County Assessor's Examination and obtain 60 hours of continuing education every 4 years to maintain certification. Have a current valid Nebraska driver's license. Supervise, manage, and train administrative support staff.

The Assessment Administrative Assistant assists the manager in completing administrative reports, property splits, mapping and extended deed research, performs related work as required. The Assistant serves as a technical expert regarding assessment issues and can act on the Assessment Administrative Manager's behalf in the Manager's absence.

Dodge County has three assessment clerks. Each assessment clerk has their area of "expertise" in the various activities of the assessment office; such as, real estate transfers, homestead exemptions, permissive exemptions, personal property, cadastral maps, special valuations, and protests. They are cross trained so that they are able to assist with each others duties.

The appraisal staff includes a Property Tax Appraiser, three Appraiser Assistants, and an assessment clerk.

The Appraiser must hold a current valid real estate appraiser registrations issued by the Nebraska Real Estate Appraiser Board. The Property Tax Appraiser is responsible for appraising all locally assessed real property taxable and non-taxable, supervises the appraisal of real property for assessment purposes and the maintenance of all accompanying appraisal records in a geographic area; collects, analyzes and interprets data for all types of properties including complex income producing commercial and industrial properties to accurately value the properties; and responsible for supervision and training of all supporting appraisal staff .Reports the value appraisals to the Property Tax Assessor for consideration.

The Appraiser Assistants assist the Appraiser by measuring, taking pictures, and gathering information.

The assessment clerk for the appraiser mails sales review letters, maintains sales books, enters building permits in the computer and other duties as needed.

History

On July 1, 1998, the State assumed the assessment functions for Dodge County.

Dodge County is using the Terra Scan CAMA program for maintaining property record cards. The towns of Inglewood, North Bend, Nickerson, Hooper, Winslow, Snyder, Dodge, Uehling, and Scribner have been listed and entered in the computer, including photos and sketches. The information entered for the properties in Fremont is based on information from the previous property record cards.

Residential

Dodge County is completing the reappraisal of the residential properties. The reappraisal consists of a physical on-site inspection. An interior inspection of the property is completed with owner permission. If no permission is granted the appraiser will determine the interior quality and condition based on information available at the time of the exterior inspection. If there is an obvious discrepancy in the measurement of the property, the staff will re-measure at the time of inspection. The quality and condition of the property is noted at the time of review. During the year of 2001, all of the residential properties in North Bend, Scribner, Hooper, Snyder, Uehling, Inglewood, Dodge and Nickerson, were reviewed and entered into the computer; including digital pictures and the sketches of the property which print on the computer generated Property Record Card. In 2003, the villages of Hooper and Uehling, as well as rural

residences in 13 townships, were reappraised. Partial revaluation (land only) was completed for North Bend, Scribner, and Dodge. Also various neighborhoods in the City of Fremont had new land values implemented.

In 2004, built land tables for small towns, lakefront, East and North Fremont.

Cost depreciation tables built for small towns, lakefront, Fremont, duplexes, and mobile homes.

The appraisal staff clarified river front properties, reappraised lake front properties. The county combined some of the lake type neighborhoods so there were more sales in each sub group to determine the values of lake properties. The small towns of Snyder, Winslow, Ames, Nickerson, and Inglewood have been inspected and updated depreciation tables for North Bend, Scribner, and Dodge. Continued the revaluation of the City of Fremont and also redefined some neighborhoods.

Commercial

In 2003, clarified neighborhoods and analyzed a land survey that involved commercial properties along Highway 30 and north on Highway 77 and downtown Fremont. A market analysis indicated a need to reappraise there areas. The county revised appraisal priorities to include new construction and update the land value tables for these areas.

In 2004, land tables were built for rural, small towns, Fremont industrial and downtown. Improvement cost and depreciation tables were built for small towns, Fremont industrial and commercial. The county gathered income and expense information for residential income properties and built tables in the computer system for use in the appraisal process. Set up land tables to utilize the Terra Scan pricing. The industrial neighborhoods were redefined, now all the industrial properties are all in one neighborhood.

Agricultural

Special Valuation was implemented in 2001. Dodge County's soil survey is dated 1979 and currently uses the August 1995 soil conversion.

In 2003, field inspections were completed so market areas could be developed that generally follow geographic boundaries and influenced market areas. Market Areas 5 through 9 were redefined to include only properties affected by river frontage or recreational ground extending from the river. The areas around Fremont that are transitional areas and are changing to residential and commercial uses are Market Areas 10, 11, & 12.

In 2004, the county gathered production records and set an adjustment table in Terra Scan based on information received. Review market areas and rebuilt the values of the LVG tables based on sales. Reviewed and verified sales. Updated sales maps and sales books and continued to clean up sales file.

The county pulled special values from adjoining non influenced agricultural land. The recapture values represent the influenced values from recreational and Fremont urban influences.

All building permits, reported and discovered changes were inspected and valued.

Parcel Count for 2004

The abstract indicates there are 13,150 urban, suburban, & rural residential parcels in Dodge County assessed at \$1,141,975,935.

There are 534 identified recreation parcels in Dodge County assessed at \$19,530,535.

The 1541 commercial/industrial parcels in Dodge County are assessed at \$569,744, 920.

There are 2132 personal property schedules filed with an assessed value of \$85,830,606.

State assessed properties (Public utilities and railroads) in Dodge County are assessed at \$54,045,296,

There are 213 permissive exemptions and approximately 1400 homestead applications.

Real Estate Transfers

The real estate transfer statements are filed at the Register of Deeds and processed daily in our office. The assessment staff makes all ownership changes in the Terra Scan program and in the cadastral books. Verification of legal descriptions and ownership of property being transferred is completed by the assessment staff. Sales files are developed from the information included on the transfer statements and the sales are being reviewed on a timely basis.

Procedural Manual

The procedural manual continues to be a work in progress. Each new project has procedures written so new procedures are being added and updated all the time.

2005 - 2009 Plan

2005

Complete Fremont residential revaluation, this will be West Fremont. Re-do land tables for Fremont. Re-valuation of lake-leased lake property, adjust land tables for owned lakes. Creation of newer and older neighborhoods in non-homogeneous areas. Implement sales comparison in Terra Scan to have ability to include this report with the Notice of Valuation Changes,

Review small town commercial property and revaluation of industrial properties. Revaluation of commercial property along N. Broad St., W. 23rd St., Bell St., and Military Ave. areas in the City of Fremont.

Revaluation of agricultural land tables. Cash rent information letter for possible county wide Special Value on land. Redefine Special Value areas around Fremont, based on areas with recent sales. Redefine recreation areas along the Platte River. Begin revaluation of farm properties, including houses and agricultural buildings in Market Area III.

Continue to maintain our property record cards in Terra Scan, transfer statements, homestead exemptions, personal property schedules, special valuation applications, sales files, cadastral maps, protests, new construction permits, state reports, attend workshops and schools, and all other functions of the office.

Review sales, review all depreciation tables and land values thought the county.

Analysis of sales file to determine if any adjustments need to be implemented.

2006

Review all lake properties and recreational properties, mobile homes and trailer courts.

Review commercial properties in downtown Fremont.

Review all farm properties, including houses and out buildings in Market Area II.

Continue to maintain our property record cards in Terra Scan, transfer statements, homestead exemptions, personal property schedules, special valuation applications, sales files, cadastral maps, protests, new construction permits, state reports, attend workshops and schools, and all other functions of the office.

Review all depreciation tables and land values throughout the county. Review income and expense information.

The county will continue to monitor the sales file statistical information to insure that the level, quality and uniformity are in the acceptable level.

2007

Review residential in small towns and suburban residential.

Revalue all industrial properties in Dodge County Board of Equalization

Review all farm properties, including houses and out buildings in Market Area I

Continue to maintain our property record cards in Terra Scan, transfer statements, homestead exemptions, personal property schedules, special valuation applications, sales files, cadastral maps, protests, new construction permits, state reports, attend workshops and schools, and all other functions of the office.

Review all depreciation tables and land values throughout the county. Review income and expense information.

The county will continue to monitor the sales file statistical information to insure that the level, quality and uniformity are in the acceptable level.

2008

Review riverfront residential properties and the East half of Fremont.

Revalue all industrial properties in Dodge County.

Review all farm properties, including houses and out buildings in Market Areas III & IV.

Continue to maintain our property record cards in Terra Scan, transfer statements, homestead exemptions, personal property schedules, special valuation applications, sales files, cadastral maps, protests, new construction permits, state reports, attend workshops and schools, and all other functions of the office.

Review all depreciation tables and land values throughout the county. Review income and expense information.

The county will continue to monitor the sales file statistical information to insure that the level, quality and uniformity are in the acceptable level.

2009

Complete the Fremont residential revaluation

Gather income and expense information for residential income properties and adjust tables.

Review all farm properties, including houses and out buildings in Market Areas V through XII. Review all rural residential subdivision

Continue to maintain our property record cards in Terra Scan, transfer statements, homestead exemptions, personal property schedules, special valuation applications, sales files, cadastral maps, protests, new construction permits, state reports, attend workshops and schools, and all other functions of the office.

Review all depreciation tables and land values throughout the county. Review income and expense information.

The county will continue to monitor the sales file statistical information to insure that the level, quality and uniformity are in the acceptable level.

Conclusion

Our goal is to review all properties periodically and to analyze market trends in what could be a fast changing environment to insure uniform and equitable assessment of the properties.

State of Nebraska
Department of Property Assessment and Taxation

**2004 Progress Report for
Dodge County**

Introduction

State law establishes the framework within which the assessor must operate. A real property assessment system requires that an operation or procedure be done completely and in a uniform manner each time it is completed. Accurate and efficient assessment practices represent prudent expenditure of tax monies, establish taxpayer confidence in local government, and enable the local government to serve its citizens more effectively.

Plan of Assessment

Pursuant to Neb. Rev. Stat. Section 77-1311(8), (R. S. Supp., 2003), the assessor shall submit a Plan of Assessment to the county board of equalization and the Department of Property Assessment and Taxation, hereinafter referred to as the Department, on or before September 1, 2001, and every five years thereafter. The assessor shall update the plan each year between the adoptions of each five-year plan. The plan and any update shall examine the level, quality, and uniformity of assessment in the county and may be derived from the Progress Report developed by the Department and presented to the assessor on or before July 31 each year.

Purpose of the Department's 2004 Progress Report

The Department's Progress Report shall be based on reports and statistics developed by class and subclass of real property. The intent of the Progress Report is to provide a review of the assessor's actions for residential, commercial and agricultural property classes, and how these actions affect the overall level, quality, and uniformity of assessment of the three classes and the various subclasses.

For 2004, the Progress Report will contain two elements offering assistance in the measurement of assessment practices. The first element to be developed is a section on Standards; this portion of the report will consist of a set of minimum acceptable standards against which the assessment practices of a county will be measured. The second element will consist of topic(s) that have been chosen as data gathering subjects this year, which will be used to develop standards for measurement in future years.

The Progress Report offers guidance to the assessor in the preparation and update of their 2004 Five-Year Plan. In addition, the Progress Report will offer suggestions to the assessor to assist in the planning of cyclical inspection, review and appraisal processes. Using the 2003 Five-Year Plan and statistical analysis as a guide, the Progress Report may be used by the assessor to

extend the assessor's plan over its five year projection to indicate classes and subclasses that are in need of attention or have been omitted from the previous planning process and make recommendations accordingly.

Standards

I. Sales Review Standards

The Sales Review Standards were prepared to outline the minimum acceptable effort of sale review. The purpose of sale review is to make a qualification determination about the usability of each sale for measurement purposes. More intensive review procedures for use in the assessment and appraisal process are encouraged, but not required in this standard. This process should also be systematically extended to all classes to support the qualification decision that the assessor must make for each sale. This process must be verifiable by written documentation supplied by the assessor.

There are four standards for the sales review standard:

Standard One (1): All sales shall be deemed to be arm's length transactions unless through the verification process the sale is found to be a non-arm's length transaction. (77.1327(2))

Standard Two (2): All sales involving personal property (tangible and/or intangible) and outliers (those exhibiting a fifty-percent point deviation from the top end of the acceptable range for residential and commercial properties, and those exhibiting a forty-percent point deviation from the top end of the acceptable range for agricultural unimproved) must be verified with a primary party to the sale or knowledgeable third party. The verification may be accomplished by telephone, in person, or questionnaire.

Standard Three (3): Regardless of what interview (or verification) method is used, there shall be an established or uniform set of questions used for each interview and the responses must be recorded in written form and maintained in a readily accessible manner.

Standard Four (4): Only adjustments for personal property and intangible personal property (goodwill, going-concern value, etc.) that are verified with one of the primary parties to the sale or a knowledgeable third party should be made by the assessor, with the following consideration, "If the stated value of personal property is more than 5 percent of the total sale price for residential property or more than 25 percent for commercial property, the sale should be excluded unless the sales sample is small and there is strong evidence to support the value estimate of the personal property." [The International Association of Assessing Officers, Standard on Ratio Studies, 1999.] IAAO does not address personal property adjustments in the agricultural class; therefore it is the opinion of the Department that adjustments to agricultural land sales shall be considered in the same manner as the commercial class of property.

Findings of Sales Review Standards

Standard One: The Dodge County assessors' office considers all sales arms-length and qualified unless verified information disqualifies the sale's usability for the ratio study.

Standard Two: The seller is the preferred contact in sales verification because they generally have nothing to gain or lose when giving information. If additional verification information is needed the real estate agent and then the buyer are contacted.

Phone verification is the main verification tool using a questionnaire as a guide. Personal interviews are generally conducted when the commercial sales are verified.

Sales involving personal property are verified with an emphasis placed on obtaining accurate information this occurs mainly with the commercial sales.

The county places an emphasis on verifying the outlying sales as a way to prioritize their time during the sales verification process.

Standard Three: Consistent sales verification is maintained by using a uniform set of questions. And the verification information is documented and the documentation is maintained in a separate notebook.

Standard Four: The Dodge County assessors' office prefers not to make adjustments to the sale price. But if an adjustment is needed, only documented information is accepted to substantiate any adjustment amount.

When an adjustment for intangible personal property (goodwill, going-concern value etc.) is 5% of the total sale price for residential and 25% for commercial, the county will verify the sale with the both the buyer and the seller.

When intangible personal property is in excess of 25%, the county does not automatically disqualify the sale out as non-qualified but unless there is strong verified evidence to support the estimate of the personal property the sale may be disqualified.

Conclusion

The county maintains a complete and comprehensive sales review process with good documentation. It is important to the county that a quality sales review process is maintained because the qualified sales are used to develop and calibrate the information used to value the real property in Dodge County.

II. Property Record Keeping Standards

Pursuant to REG-10-001.10 property record file shall mean a file that contains the property record card, worksheets, supplemental data, and transfer information. All portions of the property record file shall be interrelated through codes and references, which shall be recorded on the property record card. This may be in the form of an electronic file that can be printed on demand. The Department does not recommend a particular style for a property record file. REG-10-004 requires that every assessor shall prepare and maintain a property record file which shall include a property record card, for each parcel of real property including improvements on leased land and exempt properties, in the county.

Therefore, for the property record keeping review there are three standards:

Standard One (1): Each property record card shall contain an area for the name and address of the current owner. There shall also be an area for the documentation of ownership changes and the noting of splits or additions to the original parcel during the past five years. 10-004.01A (3), 10-004.01A (2), and 10-004.01A (11). For the ability to locate a parcel of real property it shall be required that the legal description, situs of the property, and cadastral map or GIS reference number be a part of the record card. 10-004.01A (1), 10-004.01A (4), and 10-004.01A (5). The current property classification code shall be a part of the record card. 10-004.01A (6). The record card shall show tax district information as determined by the county 10-004.01A (7). Current year and one or more prior years history of the final assessed value of land and improvements. 10-004.01A (8).

Standard Two (2): The property record file shall contain a picture of the major improvement on the improved parcels. 10-004.01B (1). A sketch of the improvement or main structures if applicable. 10-004.01B (2). A ground plan sketch or aerial photograph if there are multiple improvements in addition to the main structures if applicable. 10-004.01B (3). School district codes as prescribed by the Department of Property Assessment and Taxation. 10-004.01B (4). Four or more prior year's history of the final assessed value of land and improvements. Also a complete history of each incremental adjustment or change made within an assessment year to the assessed value of the parcel recorded in the file, including the nature of the change and an indication of assessment body or official ordering the change. 10-004.01B (5). Other codes created by the assessor that are relevant to the specific parcel, such as coded expressions for the legal description, account numbers or other identifiers. 10-004.01B (6). All information or reference to all records or working papers relevant to the valuation of the property. Examples are, but not limited to; the relevant cost tables, depreciation tables, land valuation tables, income analysis, and sales comparison analysis.

Standard Three (3): The three approaches to value are cost, income and sales comparison. The Cost Approach is the approach to value which is based upon the principle of substitution that the informed purchaser would pay no more than the cost of producing a substitute property with the same utility as the subject property. (50-001.13). The Income Approach shall mean the approach to value which converts anticipated

benefits to be derived from the ownership of property into a value estimate (50-001.15). The Sales Comparison Approach shall mean a process of analyzing sales of similar recently sold properties in order to derive an indication of the most probable sales price of the property being appraised. (50-001.16). The Assessor shall make the final estimation of value, depending on one or more approaches to value, on each parcel of real property. The property record file shall contain a correlation section that summarizes the results of each approach to value that has been completed for the parcel. Also there shall be a narrative statement that provides an explanation of the correlation process and the final estimate of value. 10.004.01B (7). This final value estimate shall be consistent with the value reported on the property record card and notice of valuation change.

Findings of Property Record Keeping Standards

The Dodge County assessors' office maintains the computer file is the official property record card.

Standard One: The property record card displays the legal description, the current owner and their mailing address and for a majority of the cards the situs of the property is the mailing address. If the situs of the property is different from the property owners mailing address the property record contains a place for the situs to be listed. The legal description is still by far the best and most accurate way to locate a property in Dodge County.

The property record card shows ownership changes and splits or additions to the original parcel. When splits occur information is added to the remarks section of each new property record card which connects the new card back to the parent cards historical information.

The property record card displays the property classification code and property identification number. The property record card also displays the counties map, book, page and parcel number and the cadastral map reference is tied in with this number. There will be reference identifiers when a GIS program becomes available.

The record card show the current value as set by the assessor and any changes of value (i.e. values for the current year if changed by the AHLVB, TERC and CBOE).

The record file contains four or more prior year's history of the assessment value of the land, improvements and total.

The record file shows the tax district as determined by the county and the school district code as prescribed by the Department of Property Assessment and Taxation.

The property record file displays a picture of the major improvement if the parcel is improved. Rural parcels also have aerial photos included in the property record file.

Standard Two: The record card uses the property identification number as an index to all records or working papers that are within the record file.

The record file appraisal report contains a reference to the relevant cost tables, depreciation tables, income analysis, and sale comparison analysis that apply to the valuation of the real properties in Dodge County.

Standard Three: The record file includes a correlation that identifies each approach to value applied to the real property as well as a line for the reconciliation process used to arrive at a final value estimate.

The final value estimate is consistent with the value reported on the property record card and the notice of valuation change and or the real estate tax statement.

Conclusion

The Dodge County assessors' office maintains a good set of property records. The county maintains a paper record at this time but has moved towards a paper less property record card system.

III. Five Year Plan of Assessment Standards

There are several key elements that must be present for the Five-Year Plan to accomplish its intended purpose. When the Department reviews the county's present plan, they will direct their suggestions toward whether the plan utilizes the statistical sections of the most current and prior Reports and Opinions to suggest priority actions to the assessor.

Since one of the most basic purposes of the Five-Year Plan is to assure that over a five year time frame that each parcel of real property in the county has been inspected, it is imperative that the plan describe a systematic and repeatable process that will take place in a five year or shorter cycle.

All classes or subclasses or parts of classes or subclasses should be covered in the plan.

For the purpose of this report, the definitions of the following terms found in REG-50-001 are applicable. Appraisal, reappraisal and mass appraisal, (paragraph 001.02), appraisal process, (paragraph 001.03), appraisal update, (paragraph 001.05), appraisal maintenance or pick-up work, (paragraph 001.06), appraisal or assessed value adjustment, (paragraph 001.22) and other terms defined or used in the Assessment Process Regulations as necessary.

The details of each assessment process should be described within a written procedures manual. An example that should be contained in a county procedures manual is the Steps in a Revaluation that was drawn from the textbook, Mass Appraisal of Real Property, International Association of Assessing Officers, 1999.

Steps in a Revaluation

1. Performance Analysis – ratio study
2. Revaluation Decision
3. Analysis of Available resources
 - Staff
 - Data processing support
 - Existing system and procedures
 - Budget
4. Planning and organization
 - Objectives
 - Work plans and assignment of responsibilities
5. System acquisition or development
 - Forms, manuals, and valuation schedules
 - Software
6. Pilot Study
7. Data collection
 - Property characteristics data
 - Sales, income/expense, and cost data
8. Valuation
 - Initial Values
 - Testing, refinement, and final values
9. Value Defense
 - Informal hearing
 - Appeal boards
10. Final ratio study

For the five-year plan of assessment there are six standards:

Standard One (1): The plan should be formatted by year for the five years it entails and address each property class/subclass for that year.

Standard Two (2): The plan should address level of value and quality of assessment.

Standard Three (3): Budgeting, staffing, and training issues should be discussed.

Standard Four (4): There should be a time line for accomplishing goals.

Standard Five (5): Although historical information may be useful it should be kept to a minimum and not be redundant of information that may already be included in the abstract or survey; the focus should be on current and future goals.

Standard Six (6): The plan should contain detailed information on what will be required for physical inspections; anticipated number of parcels that will be done, is it done off-site, on-site, does it include interior inspections, who will do it and are they qualified, and what characteristics are they looking for. Include language in the plan as to what is

actually meant by reappraisal, update, review and so forth so it is clearly understood what is going to be done. The plan should indicate which portion of the county will be reappraised, i.e. one-fourth of the county every year, and be uniquely identified, for example by neighborhoods, assessor location, market area or, townships.

Findings of Five Year Plan of Assessment

Standard One – The Dodge County 5 Year Plan of Assessment meets standard one by displaying an assessment plan for each major class of real property for the 5 year term of the plan.

Standard Two – At this time the level of value and quality statistics were not part of this 5 year plan.

Standard Three – Budgets and staffing and training issues were discussed but only the basic requirements. There needs to be additional training for the appraisal staff in both appraisal practices and in the operation of the Market Approach to value in Terra Scan.

Standard Four – The time line discussion was covered in standard number one.

Standard Five – Some historical information is good. Also historical information should be referred to on the assessor survey if it was formatted to accept this detailed historical information.

Standard Six – The County does meet many of the minimum standards for this standard. Detailed information regarding instructions and parcel count for each section not fully defined. Language for appraisal and / or review are not developed as of yet to be used by the county.

The Plan does a good job of indicating what portion of the county is to be completed in the near future and then getting less detailed as the year progresses.

Conclusion

The Dodge County 5 Year Plan of Assessment is a well written document that has covered a majority of the points in the standards as they have been developed. There is only a little work needed in the areas of Standard number two and the plan as written will be complete.

Informational Data

I. Data Collection/Physical Characteristics (As it pertains to the appraisal process as outlined within the five-year plan of assessment.)

The assessor should be able to describe their processes to collect and maintain the physical characteristics of all parcels of real property for classification, valuation, and other purposes for both land and improvements. The characteristics gathered should be based on an analysis by the assessor of the characteristics that most affect the market.

These characteristics are not necessarily limited to the physical measurements of the structures.

Conclusion

The counties 5 Year Plan does address the maintenance of the properties physical characteristics of all parcels of real property for the purposes of classification, valuation and sales review. The county gathers and maintains appraisal characteristics that are important in the appraisal of all real property with in the county.

II. Assessment Procedures Manual

Although it is not specified in regulations, it is deemed to be good assessment practice to prepare a manual that specifies office and assessment procedures. This manual should contain detailed explanations of each step in the assessment processes. The procedures described must then be followed and the taxpayers may thus be assured that the county has uniform and proportionate processes used in the valuation of their property.

If the county has developed a procedures manual, is the detail sufficient to permit a reader of the manual to easily understand the assessment process in place in the county.

Are terms like appraisal, listing, verification and review defined sufficiently and used precisely enough to adequately describe the assessment processes of the county to any reader or user of the assessment procedures manual.

Conclusion

With the inclusion of the information presented in the counties current and future 5 Year Plan of Assessment and the procedure manuals that the county is in the process of preparing Dodge County is on track with this process.

Processes and procedures have been and continually being developed for consistency in the handling of the counties appraisal process. Other processes are also being included in the documentation necessary to pass this information on.

The County finds that this is very helpful in keeping the assessment process and values equalized. This also creates a recorded manual of how things were done so in the future pickup work can be completed using the same criteria as the surrounding class or subclass of properties.

2005 Opinions of the Property Tax Administrator for Counties that have Implemented Special Value for Dodge County

Pursuant to Neb. Rev. Stat. Section 77-5027 (R.S. Supp. 2004), my opinions are stated as a conclusion of the knowledge of all factors known to me based upon the assessment practices and statistical analysis for this county. While I rely primarily on the median ratio from the Qualified Statistical Reports for each class of real property, my opinion of level of value for a class of real property may be determined from other evidence contained in the Reports and Opinions. While I rely primarily on the performance standards issued by the IAAO for the quality of assessment, my opinion of quality of assessment for a class of real property may be influenced by the assessment practices of the county assessor.

Agricultural Land

It is my opinion that the level of value of the class of agricultural land in Dodge County is 76% of actual value. It is my opinion that the quality of assessment for the class of agricultural land in Dodge County is in compliance with generally accepted mass appraisal practices.

Special Valuation of Agricultural Land

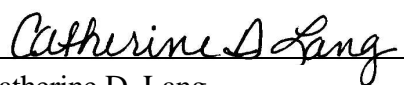
It is my opinion that the level of value of the special valuation of the class of agricultural land in Dodge County is 76% of actual value. It is my opinion that the quality of assessment for the special valuation of the class of agricultural land in Dodge County is in compliance with generally accepted mass appraisal practices.

Recapture Valuation of Agricultural Land

It is my opinion that the level of value of the recapture valuation of the class of agricultural land in Dodge County is 148% of actual value. It is my opinion that the quality of assessment for the recapture valuation of the class of agricultural land in Dodge County is not in compliance with generally accepted mass appraisal practices.

Dated this 11th day of April, 2005.




Catherine D. Lang
Property Tax Administrator

**SPECIAL VALUE SECTION
CORRELATION For
Dodge County**

I Agricultural Land Correlation

The actions of the assessor are supported by the statistics. Dodge County has met the criteria to achieve quality of assessment and an acceptable level of assessment. The qualified Agricultural Unimproved report containing 86 sales with a Median of 76 percent is within the acceptable range for the level of value. The qualitative statistics of the coefficient of dispersion and the price related deferential are within the acceptable range.

The analysis for the determination for the level and quality of assessment for the agricultural value is from the analysis of the non-influenced market areas in Dodge County , which are market areas 1, 2, 3 and 4.

Refer to the following Statistical Analysis:

PA&T 2005 Agricultural Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	86	MEDIAN:	76	COV:	22.83	95% Median C.I.:	72.92 to 80.82	(! : Derived)
(AgLand) TOTAL Sales Price:	12,522,717	WGT. MEAN:	76	STD:	17.74	95% Wgt. Mean C.I.:	72.60 to 80.16	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	12,505,217	MEAN:	78	AVG.ABS.DEV:	12.42	95% Mean C.I.:	73.93 to 81.43	
(AgLand) TOTAL Assessed Value:	9,551,090							
AVG. Adj. Sales Price:	145,409	COD:	16.26	MAX Sales Ratio:	169.57			
AVG. Assessed Value:	111,059	PRD:	101.71	MIN Sales Ratio:	25.28			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/01 TO 09/30/01	9	84.48	87.00	89.23	10.00	97.50	71.20	102.52	78.28 to 95.75	75,380	67,261
10/01/01 TO 12/31/01	13	89.42	91.31	87.54	16.73	104.30	59.72	169.57	73.80 to 95.99	155,869	136,456
01/01/02 TO 03/31/02	12	80.46	81.57	82.43	12.50	98.95	62.76	97.53	72.83 to 94.13	161,195	132,878
04/01/02 TO 06/30/02	8	76.70	79.45	80.25	7.06	99.00	68.68	94.93	68.68 to 94.93	165,907	133,145
07/01/02 TO 09/30/02	1	65.66	65.66	65.66			65.66	65.66	N/A	215,600	141,565
10/01/02 TO 12/31/02	3	74.52	76.66	76.41	13.95	100.32	62.13	93.33	N/A	209,156	159,821
01/01/03 TO 03/31/03	7	72.55	74.04	74.67	8.24	99.16	64.18	87.99	64.18 to 87.99	112,759	84,200
04/01/03 TO 06/30/03	5	72.92	76.74	72.37	14.99	106.05	60.57	92.06	N/A	180,400	130,547
07/01/03 TO 09/30/03	2	81.97	81.97	82.16	1.71	99.76	80.56	83.37	N/A	186,550	153,275
10/01/03 TO 12/31/03	5	71.85	67.51	73.10	21.63	92.36	25.28	94.84	N/A	93,949	68,677
01/01/04 TO 03/31/04	14	67.51	67.71	65.71	18.74	103.04	41.41	97.43	52.58 to 80.82	124,987	82,125
04/01/04 TO 06/30/04	7	68.14	64.15	60.15	11.68	106.65	44.50	74.55	44.50 to 74.55	201,690	121,320
<u>Study Years</u>											
07/01/01 TO 06/30/02	42	83.99	85.34	84.46	13.27	101.05	59.72	169.57	76.71 to 90.16	142,055	119,975
07/01/02 TO 06/30/03	16	72.73	74.85	73.52	11.77	101.82	60.57	93.33	65.66 to 87.99	158,399	116,448
07/01/03 TO 06/30/04	28	69.27	67.80	66.15	17.56	102.50	25.28	97.43	61.58 to 74.55	143,017	94,604
<u>Calendar Yrs</u>											
01/01/02 TO 12/31/02	24	76.70	79.58	79.93	11.40	99.57	62.13	97.53	73.54 to 89.83	171,027	136,697
01/01/03 TO 12/31/03	19	72.92	73.87	74.66	13.99	98.94	25.28	94.84	67.50 to 83.37	133,377	99,582
<u>ALL</u>											
	86	76.37	77.68	76.38	16.26	101.71	25.28	169.57	72.92 to 80.82	145,409	111,059

PA&T 2005 Agricultural Statistics

Base Stat

State Stat Run

Type: Qualified

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GEO CODE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
2075	5	65.81	66.77	68.78	22.75	97.07	41.41	93.33	N/A	94,506	65,003
2077	3	68.73	70.33	71.12	2.61	98.88	68.44	73.81	N/A	115,000	81,793
2079	2	81.97	81.97	82.16	1.71	99.76	80.56	83.37	N/A	186,550	153,275
2081	8	75.25	78.08	77.29	10.11	101.02	64.18	94.59	64.18 to 94.59	92,170	71,237
2083	3	81.79	81.52	82.16	2.53	99.22	78.28	84.48	N/A	26,807	22,025
2103	1	73.54	73.54	73.54			73.54	73.54	N/A	192,000	141,200
2105	10	72.20	84.14	82.49	21.03	101.99	66.23	169.57	66.70 to 92.17	162,420	133,988
2107	12	90.03	86.05	85.11	9.53	101.11	60.57	97.53	76.88 to 95.75	180,614	153,715
2109	11	74.67	76.48	70.85	18.19	107.95	52.58	102.52	56.52 to 94.84	134,928	95,594
2359	13	70.40	74.65	71.87	16.93	103.87	49.79	106.99	61.58 to 94.13	151,795	109,091
2361	2	73.86	73.86	73.28	19.14	100.79	59.72	87.99	N/A	146,000	106,982
2363	6	82.12	82.13	79.32	12.48	103.55	68.68	94.93	68.68 to 94.93	238,145	188,894
2365	3	76.10	67.14	50.90	15.91	131.92	44.50	80.82	N/A	163,686	83,310
2389	1	85.34	85.34	85.34			85.34	85.34	N/A	222,000	189,460
2393	2	79.30	79.30	75.13	21.65	105.54	62.13	96.47	N/A	96,375	72,410
2395	1	79.97	79.97	79.97			79.97	79.97	N/A	69,000	55,180
2397	2	76.11	76.11	75.15	11.31	101.28	67.50	84.71	N/A	165,500	124,367
2636	1	25.28	25.28	25.28			25.28	25.28	N/A	29,000	7,330
ALL	86	76.37	77.68	76.38	16.26	101.71	25.28	169.57	72.92 to 80.82	145,409	111,059

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj.	Avg.
										Sale Price	Assd Val
1	27	74.07	78.00	76.53	19.19	101.92	25.28	169.57	68.79 to 87.79	168,180	128,708
2	31	76.88	78.02	77.57	16.81	100.59	41.41	102.52	68.73 to 90.68	144,164	111,822
3	13	80.56	79.47	79.15	7.53	100.41	64.18	94.59	72.83 to 84.48	91,606	72,501
4	15	70.40	74.84	72.34	16.30	103.46	49.79	106.99	67.50 to 84.71	153,622	111,128
ALL	86	76.37	77.68	76.38	16.26	101.71	25.28	169.57	72.92 to 80.82	145,409	111,059

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj.	Avg.
										Sale Price	Assd Val
2	86	76.37	77.68	76.38	16.26	101.71	25.28	169.57	72.92 to 80.82	145,409	111,059
ALL	86	76.37	77.68	76.38	16.26	101.71	25.28	169.57	72.92 to 80.82	145,409	111,059

PA&T 2005 Agricultural Statistics

Base Stat

State Stat Run

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(AgLand) TOTAL Assessed Value:	9,551,090							
AVG. Adj. Sales Price:	145,409	COD:	16.26	MAX Sales Ratio:	169.57			
AVG. Assessed Value:	111,059	PRD:	101.71	MIN Sales Ratio:	25.28			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0014											
20-0001											
27-0001											
27-0037											
27-0046	7	65.81	69.61	70.24	22.31	99.10	41.41	93.33	41.41 to 93.33	89,504	62,870
27-0062	16	72.73	74.93	73.90	10.52	101.40	52.58	94.84	68.44 to 83.49	151,622	112,049
27-0594	25	80.56	82.26	78.63	14.40	104.62	44.50	169.57	73.80 to 84.48	130,280	102,437
27-0595	37	74.67	77.09	76.47	18.49	100.82	25.28	106.99	69.75 to 87.99	161,451	123,454
89-0024	1	85.34	85.34	85.34			85.34	85.34	N/A	222,000	189,460
NonValid School											
ALL	86	76.37	77.68	76.38	16.26	101.71	25.28	169.57	72.92 to 80.82	145,409	111,059

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.00 TO 0.00	1	55.18	55.18	55.18			55.18	55.18	N/A	111,000	61,250
10.01 TO 30.00	10	77.41	69.14	67.25	14.93	102.82	25.28	84.48	41.41 to 81.79	39,727	26,715
30.01 TO 50.00	23	79.97	80.70	79.51	14.65	101.50	54.41	106.99	71.20 to 92.06	77,082	61,287
50.01 TO 100.00	41	73.80	78.73	76.39	17.90	103.06	49.79	169.57	68.86 to 84.71	163,041	124,543
100.01 TO 180.00	10	75.97	76.00	75.26	11.28	100.98	44.50	89.83	71.11 to 87.79	324,931	244,533
180.01 TO 330.00	1	90.16	90.16	90.16			90.16	90.16	N/A	290,000	261,455
ALL	86	76.37	77.68	76.38	16.26	101.71	25.28	169.57	72.92 to 80.82	145,409	111,059

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	55.18	55.18	55.18			55.18	55.18	N/A	111,000	61,250
DRY	46	77.50	80.37	77.56	16.42	103.63	44.50	169.57	72.55 to 85.34	145,889	113,145
DRY-N/A	19	76.70	73.95	76.17	17.39	97.09	25.28	96.47	62.76 to 89.83	114,314	87,072
GRASS	1	81.79	81.79	81.79			81.79	81.79	N/A	11,028	9,020
GRASS-N/A	1	68.79	68.79	68.79			68.79	68.79	N/A	24,000	16,510
IRRGTD	7	68.86	68.92	68.66	11.59	100.38	49.79	84.71	49.79 to 84.71	185,992	127,709
IRRGTD-N/A	11	79.97	80.91	78.70	13.73	102.80	59.72	106.99	68.14 to 95.99	197,668	155,570
ALL	86	76.37	77.68	76.38	16.26	101.71	25.28	169.57	72.92 to 80.82	145,409	111,059

PA&T 2005 Agricultural Statistics

Base Stat

State Stat Run

Type: Qualified

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MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	55.18	55.18	55.18			55.18	55.18	N/A	111,000	61,250
DRY	60	77.15	80.17	78.00	15.36	102.79	44.50	169.57	73.80 to 84.48	140,042	109,229
DRY-N/A	5	60.57	58.37	63.56	32.33	91.83	25.28	94.84	N/A	96,062	61,060
GRASS	2	75.29	75.29	72.88	8.63	103.30	68.79	81.79	N/A	17,514	12,765
IRRGTD	15	74.52	76.68	75.29	15.91	101.84	49.79	106.99	67.50 to 87.79	203,440	153,179
IRRGTD-N/A	3	71.85	74.07	72.42	4.44	102.29	70.40	79.97	N/A	141,566	102,516
ALL	86	76.37	77.68	76.38	16.26	101.71	25.28	169.57	72.92 to 80.82	145,409	111,059

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	55.18	55.18	55.18			55.18	55.18	N/A	111,000	61,250
DRY	65	76.71	78.50	77.22	16.83	101.66	25.28	169.57	73.54 to 83.37	136,659	105,524
GRASS	2	75.29	75.29	72.88	8.63	103.30	68.79	81.79	N/A	17,514	12,765
IRRGTD	18	73.94	76.25	74.94	14.28	101.74	49.79	106.99	68.14 to 84.71	193,127	144,735
ALL	86	76.37	77.68	76.38	16.26	101.71	25.28	169.57	72.92 to 80.82	145,409	111,059

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	4	73.54	63.53	58.96	22.44	107.75	25.28	81.79	N/A	22,341	13,173
30000 TO 59999	8	79.47	81.03	80.88	7.79	100.18	68.44	94.13	68.44 to 94.13	43,118	34,874
60000 TO 99999	22	80.99	80.43	79.88	16.36	100.69	41.41	106.99	69.75 to 93.28	79,813	63,752
100000 TO 149999	19	74.55	84.00	84.18	21.66	99.79	55.18	169.57	68.86 to 94.93	127,389	107,241
150000 TO 249999	22	71.97	71.93	71.43	13.90	100.69	49.79	97.43	61.58 to 80.56	190,594	136,145
250000 TO 499999	11	74.52	75.48	75.21	11.96	100.35	44.50	90.16	66.23 to 89.83	336,503	253,095
ALL	86	76.37	77.68	76.38	16.26	101.71	25.28	169.57	72.92 to 80.82	145,409	111,059

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	2	53.53	53.53	40.85	52.79	131.06	25.28	81.79	N/A	20,014	8,175
Total \$											
1 TO 9999	2	53.53	53.53	40.85	52.79	131.06	25.28	81.79	N/A	20,014	8,175
10000 TO 29999	4	73.46	73.41	73.28	6.53	100.18	68.44	78.28	N/A	31,334	22,961
30000 TO 59999	16	76.70	74.62	72.10	13.25	103.48	41.41	94.13	64.18 to 84.48	65,250	47,047
60000 TO 99999	25	72.55	77.01	73.21	17.17	105.19	49.79	106.99	68.86 to 92.06	108,408	79,365
100000 TO 149999	20	82.64	80.83	78.57	15.00	102.88	52.58	97.53	73.54 to 94.59	163,477	128,440
150000 TO 249999	12	72.59	80.83	74.50	22.02	108.49	44.50	169.57	68.14 to 85.34	237,343	176,827
250000 TO 499999	7	82.46	82.05	81.66	7.57	100.48	72.92	90.16	72.92 to 90.16	352,565	287,893
ALL	86	76.37	77.68	76.38	16.26	101.71	25.28	169.57	72.92 to 80.82	145,409	111,059

**SPECIAL VALUE SECTION
CORRELATION For
Dodge County**

II Special Value Correlation

The actions of the assessor are supported by the statistics. Dodge County has met the criteria to achieve quality of assessment and an acceptable level of assessment. The qualified Agricultural Unimproved report containing 86 sales with a Median of 76 percent is within the acceptable range for the level of value. The qualitative statistics of the coefficient of dispersion and the price related deferential are within the acceptable range.

The analysis for the determination for the level and quality of assessment for the agricultural value is from the analysis of the non-influenced market areas in Dodge County, which are market areas 1, 2, 3 and 4.

Refer to the following Statistical Analysis:

PA&T 2005 Special Value Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	86	MEDIAN:	76	COV:	22.83	95% Median C.I.:	72.92 to 80.82	(! : Derived)
(AgLand) TOTAL Sales Price:	12,522,717	WGT. MEAN:	76	STD:	17.74	95% Wgt. Mean C.I.:	72.60 to 80.16	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	12,505,217	MEAN:	78	AVG.ABS.DEV:	12.42	95% Mean C.I.:	73.93 to 81.43	
(AgLand) TOTAL Assessed Value:	9,551,090							
AVG. Adj. Sales Price:	145,409	COD:	16.26	MAX Sales Ratio:	169.57			
AVG. Assessed Value:	111,059	PRD:	101.71	MIN Sales Ratio:	25.28			

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DATE OF SALE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
<u>Qrtrs</u>											
07/01/01 TO 09/30/01	9	84.48	87.00	89.23	10.00	97.50	71.20	102.52	78.28 to 95.75	75,380	67,261
10/01/01 TO 12/31/01	13	89.42	91.31	87.54	16.73	104.30	59.72	169.57	73.80 to 95.99	155,869	136,456
01/01/02 TO 03/31/02	12	80.46	81.57	82.43	12.50	98.95	62.76	97.53	72.83 to 94.13	161,195	132,878
04/01/02 TO 06/30/02	8	76.70	79.45	80.25	7.06	99.00	68.68	94.93	68.68 to 94.93	165,907	133,145
07/01/02 TO 09/30/02	1	65.66	65.66	65.66			65.66	65.66	N/A	215,600	141,565
10/01/02 TO 12/31/02	3	74.52	76.66	76.41	13.95	100.32	62.13	93.33	N/A	209,156	159,821
01/01/03 TO 03/31/03	7	72.55	74.04	74.67	8.24	99.16	64.18	87.99	64.18 to 87.99	112,759	84,200
04/01/03 TO 06/30/03	5	72.92	76.74	72.37	14.99	106.05	60.57	92.06	N/A	180,400	130,547
07/01/03 TO 09/30/03	2	81.97	81.97	82.16	1.71	99.76	80.56	83.37	N/A	186,550	153,275
10/01/03 TO 12/31/03	5	71.85	67.51	73.10	21.63	92.36	25.28	94.84	N/A	93,949	68,677
01/01/04 TO 03/31/04	14	67.51	67.71	65.71	18.74	103.04	41.41	97.43	52.58 to 80.82	124,987	82,125
04/01/04 TO 06/30/04	7	68.14	64.15	60.15	11.68	106.65	44.50	74.55	44.50 to 74.55	201,690	121,320
<u>Study Years</u>											
07/01/01 TO 06/30/02	42	83.99	85.34	84.46	13.27	101.05	59.72	169.57	76.71 to 90.16	142,055	119,975
07/01/02 TO 06/30/03	16	72.73	74.85	73.52	11.77	101.82	60.57	93.33	65.66 to 87.99	158,399	116,448
07/01/03 TO 06/30/04	28	69.27	67.80	66.15	17.56	102.50	25.28	97.43	61.58 to 74.55	143,017	94,604
<u>Calendar Yrs</u>											
01/01/02 TO 12/31/02	24	76.70	79.58	79.93	11.40	99.57	62.13	97.53	73.54 to 89.83	171,027	136,697
01/01/03 TO 12/31/03	19	72.92	73.87	74.66	13.99	98.94	25.28	94.84	67.50 to 83.37	133,377	99,582
<u>ALL</u>											
	86	76.37	77.68	76.38	16.26	101.71	25.28	169.57	72.92 to 80.82	145,409	111,059

PA&T 2005 Special Value Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

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(AgLand) TOTAL Adj.Sales Price:	12,505,217	MEAN:	78	AVG.ABS.DEV:	12.42	95% Mean C.I.:	73.93 to 81.43	
(AgLand) TOTAL Assessed Value:	9,551,090							
AVG. Adj. Sales Price:	145,409	COD:	16.26	MAX Sales Ratio:	169.57			
AVG. Assessed Value:	111,059	PRD:	101.71	MIN Sales Ratio:	25.28			

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GEO CODE / TOWNSHIP #										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
2075	5	65.81	66.77	68.78	22.75	97.07	41.41	93.33	N/A	94,506	65,003
2077	3	68.73	70.33	71.12	2.61	98.88	68.44	73.81	N/A	115,000	81,793
2079	2	81.97	81.97	82.16	1.71	99.76	80.56	83.37	N/A	186,550	153,275
2081	8	75.25	78.08	77.29	10.11	101.02	64.18	94.59	64.18 to 94.59	92,170	71,237
2083	3	81.79	81.52	82.16	2.53	99.22	78.28	84.48	N/A	26,807	22,025
2103	1	73.54	73.54	73.54			73.54	73.54	N/A	192,000	141,200
2105	10	72.20	84.14	82.49	21.03	101.99	66.23	169.57	66.70 to 92.17	162,420	133,988
2107	12	90.03	86.05	85.11	9.53	101.11	60.57	97.53	76.88 to 95.75	180,614	153,715
2109	11	74.67	76.48	70.85	18.19	107.95	52.58	102.52	56.52 to 94.84	134,928	95,594
2359	13	70.40	74.65	71.87	16.93	103.87	49.79	106.99	61.58 to 94.13	151,795	109,091
2361	2	73.86	73.86	73.28	19.14	100.79	59.72	87.99	N/A	146,000	106,982
2363	6	82.12	82.13	79.32	12.48	103.55	68.68	94.93	68.68 to 94.93	238,145	188,894
2365	3	76.10	67.14	50.90	15.91	131.92	44.50	80.82	N/A	163,686	83,310
2389	1	85.34	85.34	85.34			85.34	85.34	N/A	222,000	189,460
2393	2	79.30	79.30	75.13	21.65	105.54	62.13	96.47	N/A	96,375	72,410
2395	1	79.97	79.97	79.97			79.97	79.97	N/A	69,000	55,180
2397	2	76.11	76.11	75.15	11.31	101.28	67.50	84.71	N/A	165,500	124,367
2636	1	25.28	25.28	25.28			25.28	25.28	N/A	29,000	7,330
ALL	86	76.37	77.68	76.38	16.26	101.71	25.28	169.57	72.92 to 80.82	145,409	111,059

AREA (MARKET)

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj.	Avg.
										Sale Price	Assd Val
1	27	74.07	78.00	76.53	19.19	101.92	25.28	169.57	68.79 to 87.79	168,180	128,708
2	31	76.88	78.02	77.57	16.81	100.59	41.41	102.52	68.73 to 90.68	144,164	111,822
3	13	80.56	79.47	79.15	7.53	100.41	64.18	94.59	72.83 to 84.48	91,606	72,501
4	15	70.40	74.84	72.34	16.30	103.46	49.79	106.99	67.50 to 84.71	153,622	111,128
ALL	86	76.37	77.68	76.38	16.26	101.71	25.28	169.57	72.92 to 80.82	145,409	111,059

STATUS: IMPROVED, UNIMPROVED & IOLL

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj.	Avg.
										Sale Price	Assd Val
2	86	76.37	77.68	76.38	16.26	101.71	25.28	169.57	72.92 to 80.82	145,409	111,059
ALL	86	76.37	77.68	76.38	16.26	101.71	25.28	169.57	72.92 to 80.82	145,409	111,059

PA&T 2005 Special Value Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

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(AgLand) TOTAL Adj.Sales Price:	12,505,217	MEAN:	78	AVG.ABS.DEV:	12.42	95% Mean C.I.:	73.93 to 81.43	
(AgLand) TOTAL Assessed Value:	9,551,090							
AVG. Adj. Sales Price:	145,409	COD:	16.26	MAX Sales Ratio:	169.57			
AVG. Assessed Value:	111,059	PRD:	101.71	MIN Sales Ratio:	25.28			

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SCHOOL DISTRICT *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
(blank)											
11-0014											
20-0001											
27-0001											
27-0037											
27-0046	7	65.81	69.61	70.24	22.31	99.10	41.41	93.33	41.41 to 93.33	89,504	62,870
27-0062	16	72.73	74.93	73.90	10.52	101.40	52.58	94.84	68.44 to 83.49	151,622	112,049
27-0594	25	80.56	82.26	78.63	14.40	104.62	44.50	169.57	73.80 to 84.48	130,280	102,437
27-0595	37	74.67	77.09	76.47	18.49	100.82	25.28	106.99	69.75 to 87.99	161,451	123,454
89-0024	1	85.34	85.34	85.34			85.34	85.34	N/A	222,000	189,460
NonValid School											
ALL	86	76.37	77.68	76.38	16.26	101.71	25.28	169.57	72.92 to 80.82	145,409	111,059

ACRES IN SALE

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
0.00 TO 0.00	1	55.18	55.18	55.18			55.18	55.18	N/A	111,000	61,250
10.01 TO 30.00	10	77.41	69.14	67.25	14.93	102.82	25.28	84.48	41.41 to 81.79	39,727	26,715
30.01 TO 50.00	23	79.97	80.70	79.51	14.65	101.50	54.41	106.99	71.20 to 92.06	77,082	61,287
50.01 TO 100.00	41	73.80	78.73	76.39	17.90	103.06	49.79	169.57	68.86 to 84.71	163,041	124,543
100.01 TO 180.00	10	75.97	76.00	75.26	11.28	100.98	44.50	89.83	71.11 to 87.79	324,931	244,533
180.01 TO 330.00	1	90.16	90.16	90.16			90.16	90.16	N/A	290,000	261,455
ALL	86	76.37	77.68	76.38	16.26	101.71	25.28	169.57	72.92 to 80.82	145,409	111,059

MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	55.18	55.18	55.18			55.18	55.18	N/A	111,000	61,250
DRY	46	77.50	80.37	77.56	16.42	103.63	44.50	169.57	72.55 to 85.34	145,889	113,145
DRY-N/A	19	76.70	73.95	76.17	17.39	97.09	25.28	96.47	62.76 to 89.83	114,314	87,072
GRASS	1	81.79	81.79	81.79			81.79	81.79	N/A	11,028	9,020
GRASS-N/A	1	68.79	68.79	68.79			68.79	68.79	N/A	24,000	16,510
IRRGTD	7	68.86	68.92	68.66	11.59	100.38	49.79	84.71	49.79 to 84.71	185,992	127,709
IRRGTD-N/A	11	79.97	80.91	78.70	13.73	102.80	59.72	106.99	68.14 to 95.99	197,668	155,570
ALL	86	76.37	77.68	76.38	16.26	101.71	25.28	169.57	72.92 to 80.82	145,409	111,059

PA&T 2005 Special Value Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

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(AgLand) TOTAL Adj.Sales Price:	12,505,217	MEAN:	78	AVG.ABS.DEV:	12.42	95% Mean C.I.:	73.93 to 81.43	
(AgLand) TOTAL Assessed Value:	9,551,090							
AVG. Adj. Sales Price:	145,409	COD:	16.26	MAX Sales Ratio:	169.57			
AVG. Assessed Value:	111,059	PRD:	101.71	MIN Sales Ratio:	25.28			

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MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	55.18	55.18	55.18			55.18	55.18	N/A	111,000	61,250
DRY	60	77.15	80.17	78.00	15.36	102.79	44.50	169.57	73.80 to 84.48	140,042	109,229
DRY-N/A	5	60.57	58.37	63.56	32.33	91.83	25.28	94.84	N/A	96,062	61,060
GRASS	2	75.29	75.29	72.88	8.63	103.30	68.79	81.79	N/A	17,514	12,765
IRRGTD	15	74.52	76.68	75.29	15.91	101.84	49.79	106.99	67.50 to 87.79	203,440	153,179
IRRGTD-N/A	3	71.85	74.07	72.42	4.44	102.29	70.40	79.97	N/A	141,566	102,516
ALL	86	76.37	77.68	76.38	16.26	101.71	25.28	169.57	72.92 to 80.82	145,409	111,059

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	55.18	55.18	55.18			55.18	55.18	N/A	111,000	61,250
DRY	65	76.71	78.50	77.22	16.83	101.66	25.28	169.57	73.54 to 83.37	136,659	105,524
GRASS	2	75.29	75.29	72.88	8.63	103.30	68.79	81.79	N/A	17,514	12,765
IRRGTD	18	73.94	76.25	74.94	14.28	101.74	49.79	106.99	68.14 to 84.71	193,127	144,735
ALL	86	76.37	77.68	76.38	16.26	101.71	25.28	169.57	72.92 to 80.82	145,409	111,059

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
10000 TO 29999	4	73.54	63.53	58.96	22.44	107.75	25.28	81.79	N/A	22,341	13,173
30000 TO 59999	8	79.47	81.03	80.88	7.79	100.18	68.44	94.13	68.44 to 94.13	43,118	34,874
60000 TO 99999	22	80.99	80.43	79.88	16.36	100.69	41.41	106.99	69.75 to 93.28	79,813	63,752
100000 TO 149999	19	74.55	84.00	84.18	21.66	99.79	55.18	169.57	68.86 to 94.93	127,389	107,241
150000 TO 249999	22	71.97	71.93	71.43	13.90	100.69	49.79	97.43	61.58 to 80.56	190,594	136,145
250000 TO 499999	11	74.52	75.48	75.21	11.96	100.35	44.50	90.16	66.23 to 89.83	336,503	253,095
ALL	86	76.37	77.68	76.38	16.26	101.71	25.28	169.57	72.92 to 80.82	145,409	111,059

PA&T 2005 Special Value Statistics

Base Stat

State Stat Run

Type: Qualified

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AVG. Assessed Value:	111,059	PRD:	101.71	MIN Sales Ratio:	25.28			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
5000 TO 9999	2	53.53	53.53	40.85	52.79	131.06	25.28	81.79	N/A	20,014	8,175
Total \$											
1 TO 9999	2	53.53	53.53	40.85	52.79	131.06	25.28	81.79	N/A	20,014	8,175
10000 TO 29999	4	73.46	73.41	73.28	6.53	100.18	68.44	78.28	N/A	31,334	22,961
30000 TO 59999	16	76.70	74.62	72.10	13.25	103.48	41.41	94.13	64.18 to 84.48	65,250	47,047
60000 TO 99999	25	72.55	77.01	73.21	17.17	105.19	49.79	106.99	68.86 to 92.06	108,408	79,365
100000 TO 149999	20	82.64	80.83	78.57	15.00	102.88	52.58	97.53	73.54 to 94.59	163,477	128,440
150000 TO 249999	12	72.59	80.83	74.50	22.02	108.49	44.50	169.57	68.14 to 85.34	237,343	176,827
250000 TO 499999	7	82.46	82.05	81.66	7.57	100.48	72.92	90.16	72.92 to 90.16	352,565	287,893
ALL	86	76.37	77.68	76.38	16.26	101.71	25.28	169.57	72.92 to 80.82	145,409	111,059

**SPECIAL VALUE SECTION
CORRELATION For
Dodge County**

III Recapture Value Correlation

The statistics support the action taken by the assessor for the 2005 assessment year. This is a realistic portrayal of how difficult it is to keep the recapture (market) values up with the market values for the class as a whole. This represents the actions taken by the assessor. The qualified Agricultural Unimproved report containing 6 sales with a Median of 148 percent is not within the acceptable range for the level of value. Both the coefficient of dispersion and the price related deferential are out side the targeted level. It needs to be noted that the very nature of the established special value market areas. Yet there are really two distinct and different types of market areas that make up the recapture or influenced areas of the county. One type of market area is associated with land that occurs along the rivers that traverse the county or borders Dodge County. These market areas are influenced by recreational endeavors. The other market area is associated with the residential and commercial influence in close proximity of the city of Fremont. Keeping in mind the non homogeneous nature of these two distinct and differing types of market areas the statistical analysis does not indicate unacceptable assessment practices.

Refer to the following statistical analysis:

PA&T 2005 Recapture Value Statistics

Base Stat

PAGE:1 of 4

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	6	MEDIAN:	148	COV:	57.62	95% Median C.I.:	66.52 to 323.34	(! : Derived)
(AgLand) TOTAL Sales Price:	717,889	WGT. MEAN:	158	STD:	89.96	95% Wgt. Mean C.I.:	46.94 to 269.16	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	717,889	MEAN:	156	AVG.ABS.DEV:	55.80	95% Mean C.I.:	61.71 to 250.56	
(AgLand) TOTAL Assessed Value:	1,134,650							
AVG. Adj. Sales Price:	119,648	COD:	37.71	MAX Sales Ratio:	323.34			
AVG. Assessed Value:	189,108	PRD:	98.79	MIN Sales Ratio:	66.52			

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DATE OF SALE *	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
____Qrtrs____	_____										
07/01/01 TO 09/30/01											
10/01/01 TO 12/31/01											
01/01/02 TO 03/31/02	1	143.88	143.88	143.88			143.88	143.88	N/A	110,000	158,265
04/01/02 TO 06/30/02											
07/01/02 TO 09/30/02	1	152.06	152.06	152.06			152.06	152.06	N/A	123,435	187,690
10/01/02 TO 12/31/02	1	323.34	323.34	323.34			323.34	323.34	N/A	142,350	460,280
01/01/03 TO 03/31/03	1	160.41	160.41	160.41			160.41	160.41	N/A	77,500	124,320
04/01/03 TO 06/30/03											
07/01/03 TO 09/30/03											
10/01/03 TO 12/31/03											
01/01/04 TO 03/31/04	1	90.62	90.62	90.62			90.62	90.62	N/A	116,500	105,575
04/01/04 TO 06/30/04	1	66.52	66.52	66.52			66.52	66.52	N/A	148,104	98,520
____Study Years____	_____										
07/01/01 TO 06/30/02	1	143.88	143.88	143.88			143.88	143.88	N/A	110,000	158,265
07/01/02 TO 06/30/03	3	160.41	211.94	224.97	35.59	94.21	152.06	323.34	N/A	114,428	257,430
07/01/03 TO 06/30/04	2	78.57	78.57	77.13	15.34	101.87	66.52	90.62	N/A	132,302	102,047
____Calendar Yrs____	_____										
01/01/02 TO 12/31/02	3	152.06	206.43	214.55	39.34	96.21	143.88	323.34	N/A	125,261	268,745
01/01/03 TO 12/31/03	1	160.41	160.41	160.41			160.41	160.41	N/A	77,500	124,320
____ALL____	_____										
	6	147.97	156.14	158.05	37.71	98.79	66.52	323.34	66.52 to 323.34	119,648	189,108

GEO CODE / TOWNSHIP #	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
2077	1	90.62	90.62	90.62			90.62	90.62	N/A	116,500	105,575
2105	1	143.88	143.88	143.88			143.88	143.88	N/A	110,000	158,265
2389	3	152.06	126.33	117.62	20.58	107.41	66.52	160.41	N/A	116,346	136,843
2391	1	323.34	323.34	323.34			323.34	323.34	N/A	142,350	460,280
____ALL____	_____										
	6	147.97	156.14	158.05	37.71	98.79	66.52	323.34	66.52 to 323.34	119,648	189,108

PA&T 2005 Recapture Value Statistics

Base Stat

PAGE:2 of 4

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	6	MEDIAN:	148	COV:	57.62	95% Median C.I.:	66.52 to 323.34	(!: Derived)
(AgLand) TOTAL Sales Price:	717,889	WGT. MEAN:	158	STD:	89.96	95% Wgt. Mean C.I.:	46.94 to 269.16	(!: land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	717,889	MEAN:	156	AVG.ABS.DEV:	55.80	95% Mean C.I.:	61.71 to 250.56	
(AgLand) TOTAL Assessed Value:	1,134,650							
AVG. Adj. Sales Price:	119,648	COD:	37.71	MAX Sales Ratio:	323.34			
AVG. Assessed Value:	189,108	PRD:	98.79	MIN Sales Ratio:	66.52			

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AREA (MARKET)										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
11	2	156.23	156.23	155.28	2.67	100.62	152.06	160.41	N/A	100,467	156,005
12	1	323.34	323.34	323.34			323.34	323.34	N/A	142,350	460,280
5	1	90.62	90.62	90.62			90.62	90.62	N/A	116,500	105,575
6	1	143.88	143.88	143.88			143.88	143.88	N/A	110,000	158,265
7	1	66.52	66.52	66.52			66.52	66.52	N/A	148,104	98,520
ALL	6	147.97	156.14	158.05	37.71	98.79	66.52	323.34	66.52 to 323.34	119,648	189,108

STATUS: IMPROVED, UNIMPROVED & IOLL										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
2	6	147.97	156.14	158.05	37.71	98.79	66.52	323.34	66.52 to 323.34	119,648	189,108
ALL	6	147.97	156.14	158.05	37.71	98.79	66.52	323.34	66.52 to 323.34	119,648	189,108

SCHOOL DISTRICT *										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
(blank)											
11-0014											
20-0001											
27-0001	1	323.34	323.34	323.34			323.34	323.34	N/A	142,350	460,280
27-0037											
27-0046											
27-0062	1	90.62	90.62	90.62			90.62	90.62	N/A	116,500	105,575
27-0594	4	147.97	130.72	123.91	17.25	105.49	66.52	160.41	N/A	114,759	142,198
27-0595											
89-0024											
NonValid School											
ALL	6	147.97	156.14	158.05	37.71	98.79	66.52	323.34	66.52 to 323.34	119,648	189,108

ACRES IN SALE										Avg. Adj.	Avg.
RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Sale Price	Assd Val
0.00 TO 0.00	1	90.62	90.62	90.62			90.62	90.62	N/A	116,500	105,575
30.01 TO 50.00	2	241.88	241.88	265.91	33.68	90.96	160.41	323.34	N/A	109,925	292,300
50.01 TO 100.00	2	109.29	109.29	105.40	39.13	103.69	66.52	152.06	N/A	135,769	143,105
100.01 TO 180.00	1	143.88	143.88	143.88			143.88	143.88	N/A	110,000	158,265
ALL	6	147.97	156.14	158.05	37.71	98.79	66.52	323.34	66.52 to 323.34	119,648	189,108

PA&T 2005 Recapture Value Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

NUMBER of Sales:	6	MEDIAN:	148	COV:	57.62	95% Median C.I.:	66.52 to 323.34	(! : Derived)
(AgLand) TOTAL Sales Price:	717,889	WGT. MEAN:	158	STD:	89.96	95% Wgt. Mean C.I.:	46.94 to 269.16	(! : land+NAT=0)
(AgLand) TOTAL Adj.Sales Price:	717,889	MEAN:	156	AVG.ABS.DEV:	55.80	95% Mean C.I.:	61.71 to 250.56	
(AgLand) TOTAL Assessed Value:	1,134,650							
AVG. Adj. Sales Price:	119,648	COD:	37.71	MAX Sales Ratio:	323.34			
AVG. Assessed Value:	189,108	PRD:	98.79	MIN Sales Ratio:	66.52			

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MAJORITY LAND USE > 95%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	90.62	90.62	90.62			90.62	90.62	N/A	116,500	105,575
DRY	3	160.41	211.94	224.97	35.59	94.21	152.06	323.34	N/A	114,428	257,430
DRY-N/A	1	66.52	66.52	66.52			66.52	66.52	N/A	148,104	98,520
IRRGTD-N/A	1	143.88	143.88	143.88			143.88	143.88	N/A	110,000	158,265
ALL	6	147.97	156.14	158.05	37.71	98.79	66.52	323.34	66.52 to 323.34	119,648	189,108

MAJORITY LAND USE > 80%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	90.62	90.62	90.62			90.62	90.62	N/A	116,500	105,575
DRY	3	160.41	211.94	224.97	35.59	94.21	152.06	323.34	N/A	114,428	257,430
DRY-N/A	1	66.52	66.52	66.52			66.52	66.52	N/A	148,104	98,520
IRRGTD-N/A	1	143.88	143.88	143.88			143.88	143.88	N/A	110,000	158,265
ALL	6	147.97	156.14	158.05	37.71	98.79	66.52	323.34	66.52 to 323.34	119,648	189,108

MAJORITY LAND USE > 50%

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
! zeroes!	1	90.62	90.62	90.62			90.62	90.62	N/A	116,500	105,575
DRY	4	156.23	175.58	177.21	42.43	99.08	66.52	323.34	N/A	122,847	217,702
IRRGTD-N/A	1	143.88	143.88	143.88			143.88	143.88	N/A	110,000	158,265
ALL	6	147.97	156.14	158.05	37.71	98.79	66.52	323.34	66.52 to 323.34	119,648	189,108

SALE PRICE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
60000 TO 99999	1	160.41	160.41	160.41			160.41	160.41	N/A	77,500	124,320
100000 TO 149999	5	143.88	155.28	157.77	44.24	98.43	66.52	323.34	N/A	128,077	202,066
ALL	6	147.97	156.14	158.05	37.71	98.79	66.52	323.34	66.52 to 323.34	119,648	189,108

PA&T 2005 Recapture Value Statistics

Base Stat

State Stat Run

Type: Qualified

Date Range: 07/01/2001 to 06/30/2004 Posted Before: 01/15/2005

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(AgLand) TOTAL Adj.Sales Price:	717,889	MEAN:	156	AVG.ABS.DEV:	55.80	95% Mean C.I.:	61.71 to 250.56	
(AgLand) TOTAL Assessed Value:	1,134,650							
AVG. Adj. Sales Price:	119,648	COD:	37.71	MAX Sales Ratio:	323.34			
AVG. Assessed Value:	189,108	PRD:	98.79	MIN Sales Ratio:	66.52			

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ASSESSED VALUE *

RANGE	COUNT	MEDIAN	MEAN	WGT. MEAN	COD	PRD	MIN	MAX	95% Median C.I.	Avg. Adj. Sale Price	Avg. Assd Val
Low \$											
Total \$											
60000 TO 99999	1	66.52	66.52	66.52			66.52	66.52	N/A	148,104	98,520
100000 TO 149999	2	125.52	125.52	118.50	27.80	105.92	90.62	160.41	N/A	97,000	114,947
150000 TO 249999	2	147.97	147.97	148.20	2.76	99.84	143.88	152.06	N/A	116,717	172,977
250000 TO 499999	1	323.34	323.34	323.34			323.34	323.34	N/A	142,350	460,280
ALL	6	147.97	156.14	158.05	37.71	98.79	66.52	323.34	66.52 to 323.34	119,648	189,108

2005

Methodology for Special Valuation

Dodge County

The Dodge County State Assessment office submits this report to the Department of Property Assessment and Taxation, pursuant to 350, Nebraska Administrative Code, Chapter 11, §005.04 (03/04). Dodge County submits that the following methodologies are used to value agricultural land that is influenced by forces other than purely agricultural purposes. The influences identified are, residential and commercial (around Fremont) and recreational (mostly along the rivers).

Market Areas

Dodge County currently has 12 market areas throughout the county.

Market areas 1 through 4 divide the county into four (4) separate areas for agricultural land valuation.

Market areas 5, 6, 7, 8, and 9 are areas along the river corridors. For several years the areas along the Platte and Elkhorn Rivers have sold for uses other than agriculture usage. The influence on these sales has been for recreational use (e.g., hunting, fishing and quiet enjoyment); these sales have been to private individuals, as well as to several commercial hunting enterprises.

Market areas 10, 11, and 12 are located in the area surrounding Fremont. Areas 10 and 11 are those properties most likely to be developed for residential use. Area 12 is those properties most likely to be developed for industrial development.

Identification

The land in market areas 1 through 4 has been identified as those areas least likely to be influenced by non-agricultural uses.

The land in market areas 5 through 9 has been identified as waste areas that are located along the rivers. These parcels do not necessarily have river frontage but are located in areas that are used primarily for recreational purposes.

Land in market areas 10 through 12 are located in sections where sales of farm property has sold substantially higher than in the surrounding agricultural markets. Trends along the east and northeast sections of Fremont have been toward residential usage, while trends along the south and west have been towards industrial and commercial usage.

Zoning

Zoning has not been a consideration in the recreational river corridor; this land is zoned agricultural with several different levels that do not exclude recreational usage.

Zoning around Fremont has eliminated the south and some of the west sections from special valuation due to industrial zoning. However, the rural residential county zoning and the transitional agriculture county zoning, list crop production as a primary use in these zones, therefore special valuation for properties in these areas has been recommended and approved.

Agricultural Values

Each of the special valuation market areas were created in conjunction with the surrounding agricultural market areas. The following table shows these relationships:

Agricultural Market	Special Valuation Areas
1	7, 9, 10, 11, 12
2	5
3	6
4	8

To date, special valuation has values determined by the agricultural tables developed for the related market areas. These relationships were determined geographically and are considered to be the best indicators.

Market Values (Recapture)

Analysis of sales in the special valuation areas creates a market value for properties that are influenced by other use purposes. In the case of recreational sales, these sales will be located as near the subject property as possible. Last year, after analysis of sales along both rivers in the county, the recreational value was set at a price reflective of the use as other than agricultural usage.

The areas surrounding Fremont are based on sales located in the sections defined as high-end residential (market area 10), low-end residential (market area 11) and commercial (market area 12).

Qualifying Property

Properties with questionable agricultural usage have been notified of the intent to remove these properties from special valuation consideration. The Dodge County staff will investigate any claims of qualification for special valuation regarding these properties, as well as any new claims.

Debra L. Churchill
Assessment Administrative Manager

William J. Hankins
Appraiser

Purpose Statements for the 2005 Reports and Opinions

Commission Summary

Displays essential statistical information from other reports contained in the R&O. It is intended to provide an overview for the Commission, and is not intended as a substitute for the contents of the R&O.

Property Tax Administrator's Opinions

Contains the conclusions reached by the Property Tax Administrator regarding level of value and quality of assessment based on all the data provided by the county assessor and gathered by the Department regarding the assessment activities of the county.

Correlation Section

Contains the narrative analysis of the assessment actions and statistical results which may influence the determination of the level of value and quality of assessment for the three major classes of real property. This section is divided into three parts: Residential Real Property; Commercial Real Property; and, Agricultural Land. All information for a class of real property is grouped together to provide a thorough analysis of the level of value and quality of assessment for the class of real property.

Each part of the Correlation Section contains the following sub-parts:

- I. Correlation
- II. Analysis of Percentage of Sales Used
- III. Analysis of the Preliminary, Trended Preliminary and R&O Median Ratios
- IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value
- V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios
- VI. Analysis of R&O COD and PRD
- VII. Analysis of Changes in the Statistics Due to the Assessor Actions

Sub-part I is the narrative conclusion of all information known to the Department regarding the class of property under analysis. Sub-parts II through VII compare important statistical indicators that the Department relies on when comparing assessment actions to statistical results and provide the explanation necessary to understand the conclusions reached in Sub-part I.

The Correlation Section also contains the 2005 County Abstract of Assessment for Real Property, Form 45, Compared with the 2004 Certificate of Taxes Levied (CTL) Report which compares data from two annual administrative reports filed by the county assessor. It compares the data from the 2004 CTL to establish the prior year's assessed valuation and compares it to the data from the 2005 County Abstract of Assessment for Real Property, Form 45, to demonstrate the annual change in assessed valuation that has occurred between assessment years. This report displays the amount of assessed dollars of change and the percentage change in

various classes and subclasses of real property. It also analyzes real property growth valuation in the county.

Statistical Reports Section

Contains the statistical reports prepared by the Department pursuant to Neb. Rev. Stat. Section 77-1327(3) (Reissue 2003) and the *Standard on Ratio Studies*, International Association of Assessing Officers, (1999). These statistical reports are the outputs of the assessment sales ratio study of the county by the Department.

The statistical reports are prepared and provided to the county assessors at least four times each year. The Department, pursuant to 350 Nebraska Administrative Code, Chapter 12, Sales File, and *Directive 04-06, Responsibilities of the County or State Assessor and the Department of Property Assessment and Taxation in the Development of the Real Property Sales File for Assessment Year 2005*, November 10, 2004, provided Draft Statistical Reports, to each county assessor on or before Monday, September 17, 2004, based on data in the sales file as of Monday, September 13, 2004, and on or before Friday, November 19, 2004, based on data in the sales file as of Wednesday, November 17, 2004. The purpose of the Draft Statistical Reports was to provide the statistical indicators of the sales in the biannual rosters that were also provided to the county assessors on the aforementioned dates.

The Department provided the 2005 Preliminary Statistical Reports to the county assessors and the Commission on or before Friday, February 4, 2005, based on data in the sales file as of **Saturday, January 15, 2005**.

The Statistical Reports Section contains statistical reports from two points in time:

R&O Statistical Reports, in which the numerator of the assessment sales ratio is the 2005 assessed valuation of the property in the sales file as of the 2005 Abstract Filing Date.

Preliminary Statistical Reports, in which the numerator of the assessment sales ratio is the final 2004 assessed value of the property in the sales file.

All statistical reports are prepared using the query process described in the Technical Specification Section of the 2005 R&O.

Assessment Actions Section

Describes practices, procedures and actions implemented by the county assessor in the assessment of real property.

County Reports Section

Contains reports from and about a county which are referenced in other sections of the R&O:

County Abstract of Assessment for Real Property, Form 45

A required administrative report filed annually with the Department by the county assessor. It is a summation of the 2005 assessed values and parcel record counts of each defined class or subclass of real property in the county and the number of acres and total assessed value by Land Capability Group (LCG) and by market area (if any).

County Agricultural Land Detail

A report prepared by the Department. The Department relies on the data submitted by the county assessor on the Abstract of Assessment of Real Property, Form 45, Schedule IX and computes by county and by market area (if any) the average assessed value of each LCG and land use.

County Abstract of Assessment for Real Property, Survey

Describes the funding and staffing of the county assessor's office.

2004 Progress Report

A report prepared by the Department and presented to the county assessor on or before July 31 of each year. This report is based on reports and statistics developed by class and subclass of real property for each county. The county assessor may utilize the Progress Report in the development and update of their Five-Year Plan of Assessment. Neb. Rev. Stat. §77-1311(8) (Reissue 2003). The Progress Report contains two sections that offer assistance in the measurement of assessment practices. The first section contains a set of minimum standards against which assessment practices of a county are measured. The second section contains two topics chosen by the Department which are practices or procedures that the Department is studying for development of future standards of measurement.

The County Assessor's Five-Year Plan of Assessment-Update

The Five-Year Plan of Assessment is prepared by the county assessor and updated annually, pursuant to Neb. Rev. Stat. §77-1311(8) (Reissue 2003). It explains the scope and detail of the assessment processes planned by the county assessor for the current and subsequent four assessment years.

Special Valuation Section

The implementation of special valuation in a county, in whole or in part, presents challenges to the measurement of level of value and quality of assessment of special value and recapture value. Special valuation is a unique assessment process that imposes an obligation upon the assessment officials to assess qualified real property at a constrained taxable value. It presents challenges to measurement officials by limiting the use of a standard tool of measurement, the assessment sales ratio study. The Purpose provides the legal and policy framework for special valuation and

describes the methodology used by the Department to measure the special value and recapture value in a county.

Special valuation is deemed implemented if the county assessor has determined that there is other than agricultural or horticultural influences on the actual value of agricultural land and has established a special value that is different than the recapture value for part or all of the agricultural land in the county. If a county has implemented special valuation, all information necessary for the measurement of agricultural land in that county will be contained in the Special Valuation Section of the Reports and Opinions of the Property Tax Administrator.

Nebraska Constitutional Provisions:

Article VIII, Section 1, subsection 1: Requires that taxes be levied by valuation uniformly and proportionately upon all real property and franchises except as provided by the constitution.

Article VIII, Section 1, subsection 4: Allows the Legislature to provide that agricultural land, as defined by the Legislature, shall constitute a separate class of property for tax purposes and may provide for a different method of taxing agricultural land which results in valuations that are not uniform and proportionate with other classes of real property but are uniform and proportionate within the class of agricultural land.

Article VIII, Section 1, subsection 5: Allows the Legislature to enact laws to provide that the value of land actively devoted to agricultural use shall for property tax purposes be that value that the land would have for agricultural use without regard to any value such land might have for other purposes and uses.

Nebraska Statutory Provisions for Agricultural Land:

77-112: Definition of actual value. Actual value of real property for purposes of taxation means the market value of real property in the ordinary course of trade. Actual value may be determined using professionally accepted mass appraisal methods, including, but not limited to, the (1) sales comparison approach using the guidelines in section 77-1371, (2) income approach, and (3) cost approach. Actual value is the most probable price expressed in terms of money that a property will bring if exposed for sale in the open market, or in an arm's length transaction, between a willing buyer and willing seller, both of whom are knowledgeable concerning all the uses of which the real property is adapted and for which the real property is capable of being used. In analyzing the uses and restrictions applicable to real property, the analysis shall include a consideration of the full description of the physical characteristics of the real property and an identification of the property rights being valued.

77-201: Property taxable; valuation; classification. (1) Except as provided in subsections (2) and (3) of this section, all real property in this state, not expressly exempt therefrom, shall be subject to taxation and shall be valued at its actual value. (2) Agricultural land and horticultural land as defined in section 77-1359 shall constitute a separate and distinct class of property for purposes of property taxation, shall be subject to taxation, unless expressly exempt from taxation, and

shall be valued at eighty percent of its actual value. (3) Agricultural land and horticultural land actively devoted to agricultural or horticultural purposes which has value for purposes other than agricultural or horticultural uses and which meets the qualifications for special valuation under section 77-1344 shall constitute a separate and distinct class of property for purposes of property taxation, shall be subject to taxation, and shall be valued for taxation at eighty percent of its special value as defined in section 77-1343 and at eighty percent of its recapture value as defined in section 77-1343 when the land is disqualified for special valuation under section 77-1347.

77-1359(1): Definition of agricultural land. Agricultural land and horticultural land shall mean land which is primarily used for the production of agricultural or horticultural products, including wasteland lying in or adjacent to and in common ownership or management with land used for the production of agricultural or horticultural products. Land retained or protected for future agricultural or horticultural uses under a conservation easement as provided in the Conservation and Preservation Easements Act shall be defined as agricultural land or horticultural land. Land enrolled in a federal or state program in which payments are received for removing such land from agricultural or horticultural production shall be defined as agricultural land or horticultural land. Land that is zoned predominantly for purposes other than agricultural or horticultural use shall not be assessed as agricultural land or horticultural land.

Nebraska Statutory Provisions for Special Valuation:

77-1343(5): Definition of recapture valuation. Recapture valuation means the actual value of the land pursuant to section 77-112.

77-1343(6): Definition of special valuation. Special valuation means the value that the land would have for agricultural or horticultural purposes or uses without regard to the actual value the land would have for other purposes or uses.

Nebraska Statutory Provisions for Measurement of Level of Value:

77-1327(4): For purposes of determining the level of value of agricultural and horticultural land subject to special valuation under sections 77-1343 to 77-1348, the Property Tax Administrator shall annually make and issue a comprehensive study developed in compliance with professionally accepted mass appraisal techniques to establish the level of value if in his or her opinion the level of value cannot be developed through the use of the comprehensive assessment ratio studies developed in subsection (3) of this section.

Discussion of the Constitutional and Statutory Provisions:

Nebraska law requires that all values of real property for tax purposes shall be uniform and proportionate. Agricultural land may be treated differently from other real property for tax purposes, but the assessed values shall be uniform and proportionate within the class of agricultural land. Additionally, agricultural land may be valued for tax purposes at its value solely for agricultural use without regard to the value the land might have for any other purpose and use; however, these values must be uniform and proportionate within the application of this constitutional provision.

Nebraska's statutory structure for the valuation of agricultural land is fairly straightforward. The valuation policy is based on actual or market value. Actual value is a common, market standard that is used to determine the value of a property for many purposes, including taxation. Actual value is also a measure that is governed by practices and principles familiar to most people. Additionally, using actual value as the standard by which to determine valuation of real property provides the property owner with the ability to judge the proportionality of the valuation with other like property or other classes of property.

Discussion of Special Valuation:

The policy of special valuation was developed as the conversion of agricultural land to other uses demanded action for two purposes: one, the systematic and planned growth and development near and around urban areas; and two, to provide a tax incentive to keep agricultural uses in place until the governing body was ready for the growth and development of the land. Special value is both a land management tool and a tax incentive for compliance with the governing body's land management needs. As alternative, more intensive land uses put pressure for the conversion of underdeveloped land, economic pressures for higher and more intensive uses from non-agricultural development provide economic incentives to landowners to sell or convert their land. Governments, in order to provide for the orderly and efficient expansion of their duties, may place restrictions on landowners who convert land from one land use to a higher more intensive land use. Additionally, the existing landowners who may wish to continue their agricultural operations have an incentive to continue those practices until the governing body is ready for the conversion of their property to a more intensive use.

Without special valuation, existing agricultural landowners in these higher intensive use areas would be forced to convert their land for tax purposes, as the market value of the land could be far greater than its value for agricultural purposes and uses. The history of special valuation would indicate that the other purposes and uses are those not normally or readily known within the agricultural sector and are more intensive, requiring the greater need for governmental services, such as residential, recreational, commercial or industrial development.

There are two scenarios that exist when special valuation is implemented in a county:

One, special valuation is applicable in a defined area of the county or only for certain types of land in the county. In these situations the county has found that use of the land for non-agricultural purposes and uses influences the actual value of some of the agricultural land in the county. In these situations, the Department must measure the level of value of agricultural land, special value, and recapture value. If the methodology of the assessor states that the assessor used sales of similar land that are not influenced by the non-agricultural purposes and uses of the land, then the sales of uninfluenced land are used to determine the special valuation of the influenced land. The sales of the influenced land are used to determine the recapture value of the influenced land. The sales of agricultural land that are not influenced by the non-agricultural purposes and uses are used to measure the level of value of uninfluenced agricultural land.

Two, special valuation is applicable in the entire county. In this situation the county has found that the actual value of land for other purposes and uses other than agricultural purposes and uses influences the actual value of all of the agricultural land in the county. In these situations, the Department must measure the level of value of special value and recapture value.

Measurement of Special Valuation

The Department has two options in measuring the level of value of special valuation. In a county where special valuation is not applicable in the entire county and the land that is subject to special value is similar to agricultural land that is not subject to special value, the Department can analyze the level of value outside the special valuation area and determine if the level of value in that area should be deemed to be the level of value for special valuation. If the land in the special value area is dissimilar to other agricultural land in the county so there is no comparability of properties, the Department would analyze the valuations applicable for special value to determine if they correlate with the valuations in other parts of the county, even though direct comparability may not exist.

In a county where the special valuation is applicable throughout the entire county, the Department has developed an income based measurement methodology which does not rely on the sales of agricultural land in the county. In developing this methodology, the Department considered all possible mass appraisal techniques. There is, however, no generally accepted approach for the measurement of constrained values. For example, the assessment/sales ratio study measures influences of the “whole” market. In counties where there are nonagricultural influences throughout the county, there are no sales in that county without a nonagricultural influence on value. As a result, the Department had to examine and adapt professionally accepted mass appraisal techniques to the measurement of special valuation other than the assessment sales ratio. As the Department analyzed the three professionally accepted mass appraisal techniques relating to the valuation of real property, the Department discarded the use of the cost approach as not being suited to the analysis of unimproved agricultural land. With respect to the sales comparison approach, in counties that are 100 percent special valuation, any sales data would have to be “surrogate” sales from other counties where nonagricultural influences have no impact on sales of agricultural land. This analysis would provide a significant level of subjectivity in terms of whether the counties from which the surrogate sales are drawn are truly comparable to the county that is being measured. The Department ultimately chose to adapt the income approach to this process. First, the income approach could rely on income data from the county being measured. Second, the Department could, to some degree, reduce the subjectivity of the process because nonagricultural influences do not influence the cash rent that land used for agricultural purposes commands in the market place.

Rent Data

For purposes of determining the income for the Department’s measurement technique, the Department gathered cash rent data for agricultural land. There were three sources for cash rent data. One, the annual study done by the University of Nebraska, Lincoln, titled *Nebraska Farm Real Estate Market Developments 2003-2004*. Two, the Board of Educational Lands and Funds

(BELF), which provides a statewide schedule of crop land rental rates and grass land rental rates. The databases provided by BELF contained a summary presentation of all of the rental contracts that were examined by county, parcel size, land use, contract rent, BELF rent estimate and classification and notes relating to lease conditions. This data was provided for both cropland and grassland. Three, the annual survey entitled *Farm and Ranch Managers Cash Rental Rate Survey*, which is provided to the Department from BELF.

Gross rental amounts are used in the Department's methodology because the marketplace tends to take expenses and taxes (items that must be accounted for in any income approach to value) into account in the determination of the amount the lessee will pay the lessor for the rental of agricultural land.

Rate Data

The second portion of the income methodology is the development of a "rate". The Department sought to correlate the available data and determine a single rate for each major land use. By doing this, the final values which were developed as a standard for comparison with the special valuation varied by county based on the rent estimates that were made. The calculation for the rate was done in several steps. First, the abstract of assessment was used to determine the assessed valuation for each land classification group for the counties not using special valuation that were comparable to the special valuation counties. Second, that assessed valuation was divided by the level of value for agricultural land as determined by the Tax Equalization and Review Commission to reach 100% of the value of agricultural land without nonagricultural influences. In turn, the Department took the rent estimates for each LCG in those counties and multiplied them by the number of acres in that LCG to generate total income. That amount was then divided by the total value of agricultural land to determine a rate for that county. The rates for the comparable counties were then arrayed, in a manner similar to assessment/sales ratios. In developing the rates, a starting point was the use of "comparable" counties to those using special valuation.

The Department looked to counties where there was not an active process of special valuation in place or unrecognized nonagricultural influences. Additionally, the Department looked to comparable counties in the proximity of the counties being measured. The most significant group was the 12 counties that were geographically adjacent to the eight special valuation counties. Further, the Department looked at the distribution of land uses in the comparable counties and whether they were similar to those in the subject counties. The Department then sorted counties and rates based on land use mix. As the Department worked through the process, land use mix tended to drive the analysis. The eight primary special valuation counties were all strongly weighted toward dryland, measuring 66.6% to 82.8% dryland use. In analyzing the counties in the eastern part of the state, a mean and median rate was calculated based on the proportion of land use. For the counties with 65% and greater dryland use, the mean rates were between 6.07% and 6.20% and the median rates were between 6.27% and 6.42%. The Department's correlation process resulted in a rate of 6.25% to apply to the dryland rents to convert them to value.

A similar process was done for grassland and the Department determined the rate to be 4.25%. For the eight primary special valuation counties, grassland use varied between approximately 5 and 22%. Therefore, the rate determined by the Department was based on the rates calculated for counties with similar percentages of grassland use.

The Department had the most difficulty with a rate for irrigated land. In analyzing the uninfluenced counties, irrigated use had the greatest “spread” in calculated rates. Additionally, some of the counties where irrigated land rates were developed had agricultural land with little similarity to the special valuation counties. The Department finally chose the counties with the most similarity to those being measured and developed a rate of 8.25%.

Valuation Calculation

The applicable rates were applied to the rental income for each land use multiplied by the number of acres for that use. The result of this calculation was to reach total special valuation, which represents of the value for agricultural purposes only.

Measurement Calculation

Lastly, to calculate the level of value achieve by a county, the Department takes value calculated from the income approach which represents the total special valuation for a county and compares it to the amount of special valuation provided by the county on its annual abstract of assessment to reach the estimated level of value for special valuation in each subject county.

Measurement of Recapture Valuation

The measurement of recapture valuation is accomplished by using the Department’s sales file and conducting a ratio study using the recapture value instead of the assessed or special value in making the comparison to selling price. The Department has the capability of providing statistical reports utilizing all agricultural sales or utilizing only the sales that have occurred with recapture valuation stated by the assessor on the sales file record.

Measurement of Agricultural Land Valuation

In a county where special valuation is not applicable in the entire county, the Department must measure the level of value of the agricultural land valuation. This is accomplished by using part of the agricultural land sales file using sales that are not in the area where special valuation is available. Other than using only the applicable part of the sales file, this is the same measurement process that is used by the Department for agricultural land in a county that has no other purposes and uses for its agricultural land.

Purpose Statements Section

Describes the contents and purpose of each section in the Reports and Opinions.

Glossary

Contains the definitions of terms used throughout the Reports and Opinions.

Technical Specifications Section

Contains the calculations used to prepare the Commission Summary, the Correlation Section tables, the Statistical Reports Query, and the Statistical Reports.

Certification

Sets forth to whom, how and when copies of the Reports and Opinions are distributed.

Map Section

The Map section contains a collection of maps that the Property Tax Administrator has gathered that pertain to each county. These maps may be used as a supplement to the Reports and Opinions of the Property Tax Administrator.

History Valuation Charts Section

The History Valuation chart section contains four charts for each county. The charts display taxable valuations by property class and subclass, annual percentage change, cumulative percentage change, and the rate of annual percent change over the time period of 1992 to 2004.

Glossary

Actual Value: the market value of real property in the ordinary course of trade. Actual value may be determined using professionally accepted mass appraisal methods, including, but not limited to, (1) sales comparison approach using the guidelines in Neb. Rev. Stat. §77-1371 (Reissue 2003), (2) income approach, and (3) cost approach. Actual value is the most probable price expressed in terms of money that a property will bring if exposed for sale in the open market, or in an arm's length transaction, between a willing buyer and willing seller, both of whom are knowledgeable concerning all the uses of which the real property is adapted and for which the real property is capable of being used. In analyzing the uses and restrictions applicable to real property, the analysis shall include a consideration of the full description of the physical characteristics of the real property and an identification of the property rights being valued.

Adjusted Sale Price: a sale price that is the result of adjustments made to the purchase price reported on the Real Estate Transfer Statement, Form 521, for the affects of personal property or financing included in the reported purchase price. If the sale price is adjusted, it is the adjusted sale price that will be used as the denominator in the assessment sales ratio. While an adjustment for time is listed as an allowable adjustment, the Department does not adjust selling prices for time under its current practices.

Agricultural Land: land that is agricultural land and horticultural land as defined in Neb. Rev. Stat. §77-1343(1) (R. S. Supp., 2004) and Neb. Rev. Stat. §77-1359(1) (Reissue 2003).

Agricultural Land Market Areas: areas with defined characteristics within which similar agricultural land is effectively competitive in the minds of buyers and sellers with other comparable agricultural land in the area within a county. These areas are defined by the county assessor.

Agricultural Property Classification: includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-05 Agricultural, all Statuses. A sub-classification is defined for the Status-2: unimproved agricultural properties (see, Agricultural Unimproved Property Classification).

Agricultural Unimproved Property Classification: includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-05 Agricultural, Status-2.

Arm's Length Transaction: a sale between two or more parties, each seeking to maximize their positions from the transaction. All sales are deemed to be arm's length transactions unless determined to be otherwise under professionally accepted mass appraisal techniques.

Assessed Value: the value of a parcel of real property established by a government that will be the basis for levying a property tax. In Nebraska, the assessed value of a parcel of real property is first established by the county assessor of each county. For purposes of the Department's sales file, the assessed value displays the value for land, improvements and total. The assessed value is the numerator in the assessment sales ratio.

Assessment: the official act of the county assessor to discover, list, value, and determine the taxability of all parcels of real property in a county.

Assessment Level: the legal requirement for the assessed value of all parcels of real property. In Nebraska, the assessment level for the classes of residential and commercial real property is one hundred percent of actual value; the assessment level for the class of agricultural and horticultural land is 80% of actual value; and, the assessment level for agricultural land receiving special valuation is 80% of special value and recapture value.

Assessment Sales Ratio: the ratio that is the result of the assessed value divided by the sale price, or adjusted sale price, of a parcel of real property that has sold within the study period of the state-wide sales file.

Assessor Location: categories in the state-wide sales file which are defined by the county assessor to represent a class or subclass of property that is not required by statute or regulation. Assessor location allows the county assessor to further sub-stratify the sales in the state-wide sales file.

Average Absolute Deviation (AVG.ABS.DEV.): the arithmetic mean of the total absolute deviations from a measure of central tendency such as the median. It is used in calculating the coefficient of dispersion (COD).

Average Assessed Value: the value that is the result of the total assessed value of all sold properties in the sample data set divided by the total of the number of sales in the sample data set.

Average Selling Price: the value that is the result of the total sale prices of all properties in the sample data set divided by the total of the number of sales in the sample data set.

Central Tendency, Measure of: a single point in a range of observations, around which the observations tend to cluster. The three most commonly used measures of central tendency calculated by the Department are the median ratio, weighted mean ratio and mean ratio.

Coefficient of Dispersion (COD): a measure of assessment uniformity. It is the average absolute deviation calculated about the median expressed as a percentage of the median.

Coefficient of Variation (COV): the measure of the relative dispersion of the sample data set about the mean. It is the standard deviation expressed in terms of a percentage of the mean.

Commercial Property Classification: includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-02 Multi-Family, all Statuses; Property parcel type 03-Commercial, all Statuses; and, Property parcel type 04-Industrial, all Statuses.

Confidence Interval (CI): a calculated range of values in which the measure of central tendency of the sales is expected to fall. The Department has calculated confidence intervals around all three measures of central tendency.

Confidence Level: the required degree of confidence in a confidence interval commonly stated as 90, 95, or 99 percent. For example, a 95 percent confidence interval would mean that one can be 95% confident that the measure of central tendency used in the interval falls within the indicated range.

Direct Equalization: the process of adjusting the assessed values of parcels of real property, usually by class or subclass, using adjustment factors or percentages, to achieve proportionate valuations among the classes or subclasses.

Equalization: the process to ensure that all locally assessed real property and all centrally assessed real property is assessed at or near the same level of value as required by law.

Geo Code: each township represented by a state-wide unique sequential four-digit number starting with the township in the most northeast corner of the state in Boyd County going west to the northwest corner of the state in Sioux County and then proceeding south one township and going east again, until ending at the township in the southwest corner of the state in Dundy County.

Growth Value: is reported by the county assessor on the Abstract of Assessment for Real Property, Form 45. Growth value includes all increases in valuation due to improvements of real properties as a result of new construction, improvements, and additions to existing buildings. Growth value does not include a change in the value of a class or subclass of real property as a result of the revaluation of existing parcels, the value changes resulting from a change in use of the parcel, or taxable value added because a parcel has changed status from exempt to taxable. There is no growth value for agricultural land.

Indirect Equalization: the process of computing hypothetical values that represent the best estimate of the total taxable value available at the prescribed assessment level. Usually a function used to ensure the proper distribution of intergovernmental transfer payments between state and local governments, such as state aid to education.

Level of Value: the level of value is the level achieved by the county assessor for a class or subclass of centrally assessed property. The Property Tax Administrator is annually required to give an opinion of the level of value achieved by each county assessor to the Tax Equalization and Review Commission. The acceptable range for levels of value for classes of real property are provided in Neb. Rev. Stat. §77-5023 (3) (R.S. Supp., 2004).

Location: the portion of the Property Classification Code that describes the physical situs of the real property by one of the following descriptions:

- 1-Urban, a parcel of real property located within the limits of an incorporated city or village.
- 2-Suburban, a parcel of real property located outside the limits of an incorporated city or village, but within the legal jurisdiction of an incorporated city or village.
- 3-Rural, a parcel of real property located outside an urban or suburban area, or located in an unincorporated village or subdivision which is outside the legal jurisdiction of an incorporated city or village.

Majority Land Use: the number of acres compared to total acres by land use for agricultural land. The thresholds used by the Department are: 95%, 80% and 50%. If “N/A” appears next to any category it means there are “other” land classifications included within this majority grouping.

Maximum Ratio: the largest ratio occurring in the arrayed sample data set.

Mean Ratio: the ratio that is the result of the total of all assessment/sales ratios in the sample data set divided by the number of ratios in the sample data set.

Median Ratio: the middle ratio of the arrayed sample data set. If there is an even number of ratios, the median is the average of the two middle ratios.

Minimally Improved Agricultural Land: a statistical report that uses the sales file data for all sales of parcels classified as Property Classification Code: Property parcel type-05 Agricultural, which have non-agricultural land and/or improvements of minimal value, the assessed value is determined to be less than \$10,000 and less than 5% of the selling price.

Minimum Ratio: the smallest ratio occurring in the arrayed sample data set.

Non-Agricultural Land: for purposes of the County Abstract of Assessment for Real Property, Form 45, land located on a parcel that is classified as Property Classification Code: Property parcel type-05 Agricultural, which is not defined as agricultural and horticultural land, pursuant to Neb. Rev. Stat. §77-1359 (Reissue 2003).

Number of Sales: the total number of sales contained in the sales file that occurred within the applicable Sale Date Range for the class of real property.

Population: the set of data from which a statistical sample is taken. In assessment, the population is all parcels of real property within a defined class or subclass in the county.

Price Related Differential (PRD): a measure of assessment vertical uniformity (progressivity or regressivity). It measures the relative treatment of properties based upon the selling price of the properties. It is calculated by dividing the mean ratio by the weighted mean ratio.

Property Classification Code: a code that is required on the property record card of all parcels of real property in a county. The Property Classification Code enables the stratification of real property into classes and subclasses of real property within each county. The classification code is a series of numbers which is defined in Title 350, Nebraska Administrative Code, ch.10-004.02.

Property Parcel Type: the portion of the Property Classification Code that indicates the predominant use of the parcel as determined by the county assessor. The Property parcel types are:

- 01-Single Family Residential
- 02-Multi-Family Residential
- 03-Commercial
- 04-Industrial
- 05-Agricultural
- 06-Recreational
- 07-Mobile Home
- 08-Minerals, Non-Producing
- 09-Minerals, Producing
- 10-State Centrally Assessed
- 11-Exempt
- 12-Game and Parks

Purchase Price: the actual amount, expressed in terms of money, paid for a good or service by a willing buyer. This is the amount reported on the Real Estate Transfer Statement, Form 521, Line 22.

Qualified Sale: a sale which is an arm's length transaction included in the state-wide sales file. The determination of the qualification of the sale may be made by the county assessor or the Department.

Qualitative Statistics: statistics which assist in the evaluation of assessment practices, such as the coefficient of dispersion (COD) and the price related differential (PRD).

Quality of Assessment: the quality of assessment achieved by the county assessor for a class or subclass of real property. The Property Tax Administrator is annually required to give an opinion of the quality of assessment achieved by each county assessor to the Commission.

Recapture Value: for agricultural and horticultural land receiving special valuation, the assessed value of the land if the land becomes disqualified from special valuation. Recapture value means the actual value of the land pursuant to Neb. Rev. Stat. §77-112 (Reissue 2003). Special value land is valued for taxation at 80% of its recapture value, if recapture is triggered.

Residential Property Classification: includes all properties in the state-wide sales file with Property Classification Code: Property parcel type-01 Single Family, all Statuses; Property parcel type-06 Recreational, all Statuses; and, Property parcel type-07 Mobile Home, Statuses 1 and 3.

Sale: all transactions of real property for which the Real Estate Transfer Statement, Form 521, is filed and with stated consideration of more than one hundred dollars or upon which more than one dollar and seventy-five cents of documentary stamp taxes are paid.

Sale Date Range: the range of sale dates reported on Real Estate Transfer Statements, Form 521, that are included in the sales assessment ratio study for each class of real property.

Sale Price: the actual amount, expressed in terms of money, received for a unit of goods or services, whether or not established in a free and open market. The sale price may be an indicator of actual value of a parcel of real property. An estimate of the sales price may be made from the amount of Documentary Stamp Tax reported on the Real Estate Transfer Statement, Form 521, as the amount recorded on the deed. The sale price is part of the denominator in the assessment sales ratio.

Sample Data Set: a set of observations selected from a population.

Special Value: for agricultural and horticultural land receiving special valuation, the assessed value of the land if the land is qualified for special valuation. Special value means the value that the land has for agricultural or horticultural purposes or uses without regard to the actual value that land has for other purposes and uses. Special value land is valued for taxation at 80% of its special value.

Standard Deviation (STD): the measure of the extent of the absolute difference of the sample data set around the mean. This calculation is the first step in calculating the coefficient of variation (COV). It assumes a normalized distribution of data, and therefore is not relied on heavily in the analysis of assessment practices.

Statistics: numerical descriptive data calculated from a sample, for example the median, mean or COD. Statistics are used to estimate corresponding measures for the population.

Status: the portion of the Property Classification Code that describes the status of a parcel:

- 1-Improved, land upon which buildings are located.
- 2-Unimproved, land without buildings or structures.
- 3-Improvement on leased land (IOLL), any item of real property which is located on land owned by a person other than the owner of the item.

Total Assessed Value: the sum of all the assessed values in the sample data set.

Total Sale Price: the sum of all the sale prices in the sample data set. If the selling price of a sale was adjusted for qualification, then the adjusted selling price would be used.

Usability: the coding for the treatment of a sale in the state-wide sales file database.

1-use the sale without adjustment

2-use the sale with an adjustment

4-exclude the sale

Valuation: process or act to determine the assessed value of all parcels of real property in the county each year.

Weighted Mean Ratio: the ratio that is the result of the total of all assessed values of all properties in the sample data set divided by the total of all sale prices of all properties in the sample data set.

Commission Summary Calculations

For all classes of real property

For Statistical Header Information and History: see Statistical Calculations

For Residential Real Property

% of value of this class of all real property value in the county:

$\text{Abstract \#4 value} + \text{Abstract \#16 value} / \text{Abstract Total Real Property Value}$

% of records sold in study period:

$\text{Total Sales from Sales File} / \text{Abstract \#4 records} + \text{Abstract \#16 records}$

% of value sold in the study period:

$\text{Total Value from Sales File} / \text{Abstract \#4 value} + \text{Abstract \#16 value}$

Average assessed value of the base:

$\text{Abstract \#4 value} + \text{Abstract \#16 value} / \text{Abstract \#4 records} + \text{Abstract \#16 records}$

For Commercial Real Property

% of value of this class of all real property value in the county:

$\text{Abstract \#8 value} + \text{Abstract \#12 value} / \text{Abstract Total Real Property Value}$

% of records sold in study period:

$\text{Total Sales from Sales File} / \text{Abstract \#8 records} + \text{Abstract \#12 records}$

% of value sold in the study period:

$\text{Total Value from Sales File} / \text{Abstract \#8 value} + \text{Abstract \#12 value}$

Average assessed value of the base:

$\text{Abstract \#8 value} + \text{Abstract \#12 value} / \text{Abstract \#8 records} + \text{Abstract \#12 records}$

For Agricultural Land

% of value of this class of all real property value in the county:

$\text{Abstract \#30 value} / \text{Abstract Total Real Property Value}$

% of records sold in the study period:

$\text{Total Sales from Sales File} / \text{Abstract \#30 records}$

% of value sold in the study period:

$\text{Total Value from Sales File} / \text{Abstract \#30 value}$

Average assessed value of the base:

Abstract #30 value/Abstract #30 records

Correlation Table Calculations

I. Correlation - Text only

II. Analysis of Percentage of Sales Used

	2002	2003	2004	2005
Total Sales				
Qualified Sales				
Percent Used	XX.XX	XX.XX	XX.XX	XX.XX

Chart: Yes

Stat Type: Total & Qualified

Stat Title: R&O

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX.XX

History: 2002, 2003, 2004

Field: no2005

Calculation:

Percent of Sales Used: Round([Qualified]/[Total]*100,2)

III. Analysis of the Preliminary, Trended Preliminary, and R&O Median Ratios

	Preliminary Median	% Change in Assessed Value (excl. growth)	Trended Preliminary Ratio	R&O Median
2002				
2003				
2004				
2005		XX.XX	XX.XX	

Chart: Yes

Stat Type: Qualified

Stat Title: R&O and Prelim

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX.XX

History: 2002, 2003, 2004

Field: median

Calculations:

%Chngexclgrowth: Round(If([proptype]="Residential",((([Trended 4 (resgrowvalsum)]!SumOftotalvalue-[Trended 4 (resgrowvalsum)]!SumOfgrowth-Avg(ctl04cnt!RESID+ctl04cnt!RECREAT))*100)/Avg(ctl04cnt!RESID+ctl04cnt!RECREAT),If([proptype]="Commercial",((([Trended 5 (comgrowvalsum)]!SumOftotalvalue-[Trended 5 (comgrowvalsum)]!SumOfgrowth-Avg(ctl04cnt!COMM+ctl04cnt!INDUST))*100)/Avg(ctl04cnt!COMM+ctl04cnt!INDUST),If([proptype]="AGRICULTURAL UNIMPROVED",((([Trended 6 (agvalsum)]!SumOftotalvalue-Avg(ctl04cnt!TOTAG))*100)/Avg(ctl04cnt!TOTAG,Null))),2)

Trended Ratio: Round(IIf([proptype]="Residential",([Trended 1 (Prelim).median]+([Trended 1 (Prelim).median]*([Trended 4 (resgrowvalsum)]!SumOftotalvalue-[Trended 4 (resgrowvalsum)]!SumOfgrowth-Avg(ctl04cnt!RESID+ctl04cnt!RECREAT)))/(Avg(ctl04cnt!RESID+ctl04cnt!RECREAT)*100)*100),IIf([proptype]="Commercial",[Trended 1 (Prelim).median]+([Trended 1 (Prelim).median]*([Trended 5 (comgrowvalsum)]!SumOftotalvalue-[Trended 5 (comgrowvalsum)]!SumOfgrowth-Avg(ctl04cnt!COMM+ctl04cnt!INDUST)))*100)/(Avg(ctl04cnt!COMM+ctl04cnt!INDUST)*100),IIf([proptype]="Agricultural Unimproved",[Trended 1 (Prelim).median]+([Trended 1 (Prelim).median]*([Trended 6 (agvalsum).SumOftotalvalue]-Avg(ctl04cnt!TOTAG)))*100)/(Avg(ctl04cnt!TOTAG)*100),Null))),2)

IV. Analysis of Percentage Change in Total Assessed Value in the Sales File to Percentage Change in Assessed Value

% Change in Total Assessed Value in the Sales File		% Change in Assessed Value (excl. growth)
	2001 to 2002	
	2002 to 2003	
	2003 to 2004	
XX.XX	2004 to 2005	XX.XX (from Table III Calc)

Chart: Yes

Stat Type: Qualified

Stat Title: R&O and Prelim

Study Period: Yearly (most recent twelve months of sales)

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX.XX

History: 01 02, 02 03, 03 04

Field: aggreg

Calculation:

%ChngTotassvals: IIf(Val([Percent Change 2 (Prelim).aggreg])=0,"N/A",Round((([Percent Change 1 (R&O).aggreg]-[Percent Change 2 (Prelim).aggreg])/[Percent Change 2 (Prelim).aggreg]*100,2))

% Change in Assessed Value Excl. Growth, use %Chngexclgrowth from Table III calc.

V. Analysis of the R&O Median, Weighted Mean, and Mean Ratios

	Median	Weighted Mean	Mean
R&O Statistics			

Chart: Yes

Stat Type: Qualified

Stat Title: R&O

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX

History: None

Field: median, aggreg and mean

VI. Analysis of R&O COD and PRD

	COD	PRD
R&O Statistics		
Difference	XX	XX

Chart: No

Stat Type: Qualified

Stat Title: R&O

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX

History: None

Field: PRD and COD

Calculations:

CODDiff: Round(IIf([2005R&O]!proptype="Residential",IIf(Val([2005R&O]!cod)>15,Val([2005R&O]!cod)-15,0),IIf(Val([2005R&O]!cod)>20,Val([2005R&O]!cod)-20,0)),2)

PRDDiff: Round(IIf(Val([2005R&O]!prd)>103,Val([2005R&O]!prd)-103,IIf(Val([2005R&O]!prd)<98,Val([2005R&O]!prd)-98,0)),2)

VII. Analysis of Changes in the Statistics Due to the Assessor Actions

	Preliminary Statistics	R&O Statistics	Change
Number of Sales			XX
Median			XX
Weighted Mean			XX
Mean			XX
COD			XX
PRD			XX
Min Sales Ratio			XX
Max Sales Ratio			XX

Chart: No

Stat Type: Qualified

Stat Title: R&O and Prelim

Study Period: Standard

Property Type: Residential, Commercial and Agricultural Unimproved

Display: XX

History: None

Field: no2005, median, aggreg, mean, COD, PRD, min and max

Calculations:

no2005Diff: R&O.no2005-Prelim.2004 2005

medianDiff: R&O.median-Prelim.median

meanDiff: R&O.mean-Prelim.mean

aggregDiff: R&O.aggreg-Prelim.aggreg

CODDiff: R&O. COD-Prelim. COD

PRDDiff: R&O. PRD-Prelim. PRD

minDiff: R&O. Min-Prelim. Min

maxDiff: R&O. Max-Prelim. Max

Statistical Reports Query

The Statistical Reports contained in the Reports and Opinions for each county derive from the sales file of the Department of Property Assessment and Taxation. The sales file contains all recorded real property transactions with a stated consideration of more than one-hundred dollars (\$100) or upon which more than one dollar and seventy-five cents (\$1.75) in documentary stamp taxes are paid as shown on the Real Estate Transfer Statement, Form 521. Transactions meeting these criteria are considered sales.

The first query performed by the sales file is by county number. For each of the following property classifications, the sales file performs the following queries:

Residential:

Property Class Code: Property Type 01, all Statuses
Property Type 06, all Statuses
Property Type 07, Statuses 1 and 3
Sale Date Range: July 1, 2002 through June 30, 2004
Qualified: All sales with Assessor Usability Code: blank, zero, 1 or 2.
If blank or zero will be considered a Usability of 1.

Commercial:

Property Class Code: Property Type 02, all Statuses
Property Type 03, all Statuses
Property Type 04, all Statuses
Sale Date Range: July 1, 2001 through June 30, 2004
Qualified: All sales with Department Usability Code: zero, 1 or 2
If blank or zero will be considered a Usability of 1.

Unimproved Agricultural:

Property Class Code: Property Type 05, Status 2
Sale Date Range: July 1, 2001 through June 30, 2004
Qualified: All sales with Department Usability Code: zero, 1 or 2.
If blank or zero will be considered a Usability of 1.

Minimally Improved Agricultural: (Optional)

Property Class Code: Property Type 05, All Statuses
Sale Date Range: July 1, 2001 through June 30, 2004
Qualified: All sales with Department Usability Code: zero, 1 or 2.
If blank or zero will be considered a Usability of 1.
Once a record is deemed qualified agricultural, the program will determine: If the current year assessed value improvement plus the non-agricultural total value is less than 5% and \$10,000 of the Total Adjusted Selling Price, the record will be deemed Minimally Improved.

Statistical Calculations

The results of the statistical calculations that make up the header of the Statistical Reports are:

Number of Sales
Total Sales Price
Total Adj. Sales Price
Total Assessed Value
Avg. Adj. Sales Price
Avg. Assessed Value

Median
Weighted Mean
Mean
COD
PRD
COV
STD
Avg. Abs. Dev.
Max Sales Ratio
Min Sales Ratio
95% Median C.I.
95% Wgt. Mean C.I.
95% Mean C.I.

Coding Information & Calculations

Each sale in the sales file becomes a record in the sales file program. All statistical calculations performed by the sales file program round results in the following manner: if the result is not a whole number, then the program will round the result five places past the decimal and truncate to the second place past the decimal. Sales price and assessed value are whole numbers.

Number of Sales

- Coded as Count, Character, 5-digit field.
- The Count is the total number of sales in the sales file based upon the selection of Total or Qualified. For purposes of this document, Qualified and Sale Date Range is assumed.

Total Sales Price

- Coded as TotSalePrice, Character, 15-digit field.
- The Total Sales Price is based on the Total Sale Amount, shown on Line 24 of the Real Estate Transfer Statement, Form 521, for each record added together.
- Calculation
 - Sum SaleAmt

Total Adj. Sales Price

- Coded as TotAdjSalePrice, Character, 15-digit field.
- The Total Adjusted Sales Price is the Total Sale Amount for each record plus or minus any adjustments made to the sale by the county assessor, Department or the Commission (from an appeal).
- Calculation
 - $\text{Sum SaleAmt} + \text{or} - \text{Adjustments}$

Total Assessed Value

- Coded as TotAssdValue, Character, 15-digit field.
- The Total Assessed Value is based on the Entered Total Current Year Assessed Value Amount for each record. If the record is an agricultural record, Property Classification Code: Property Parcel Type-05, then the Total Assessed Value is the Entered Current Year Total Value adjusted by any value for Non-Ag Total and Current Year Total Improvements, so that the Total Assessed Value used in the calculations for these records is the assessed value for the agricultural land only.
- Calculation
 - Sum TotAssdValue

Avg. Adj. Sales Price

- Coded as AvgAdjSalePrice, Character, 15-digit field.
- The Average Adjusted Sale Price is dependant on the TotAdjSalePrice and the Count defined above.
- Calculation
 - $\text{TotAdjSalePrice} / \text{Count}$

Avg. Assessed Value

- Coded as AvgAssdValue, Character, 15-digit field.
- The Average Assessed Value is dependant on the TotAssdValue and the Count defined above.
- Calculation
 - $\text{TotAssdValue} / \text{Count}$

Median

- Coded as Median, Character, 12-digit field.
- The Median ratio is the middle ratio when the records are arrayed in order of magnitude by ratio.
 - If there is an odd number of records in the array, the median ratio is the middle ratio of the array.
 - If there is an even number of records in the array, the median ratio is the average of the two middle ratios of the array.
- Calculation
 - Array the records by order of the magnitude of the ratio from high to low
 - Divide the Total Count in the array by 2 equals Record Total
 - If the Total Count in the array is odd:
 - Count down the number of whole records that is the Record Total + 1. The ratio for that record will be the Median ratio
 - If the Total Count in the array is even:
 - Count down the number of records that is Record Total. This is ratio 1.
 - Count down the number of records that is Records Total + 1. That is ratio 2.
 - $(\text{ratio 1} + \text{ratio 2}) / 2$ equals the Median ratio.

Weighted Mean

- Coded as Aggreg, Character, 12-digit field.
- Calculation
 - $(\text{TotAssdValue} / \text{TotAdjSalePrice}) * 100$

Mean

- Coded Mean, Character, 12-digit field
- Mean ratio is dependant on TotalRatio which is the sum of all ratios in the sample.
- Calculation
 - $\text{TotalRatio} / \text{RecCount}$

COD

- Coded COD, Character, 12-digit field
- Calculation
 - Subtract the Median from Each Ratio
 - Take the Absolute Value of the Calculated Differences
 - Sum the Absolute Differences
 - Divide by the Number of Ratios to obtain the “Average Absolute Deviation”
 - Divide by the Median
 - Multiply by 100

PRD

- Coded PRD, Character, 12-digit field
- Calculation
 - $(\text{MeanRatio}/\text{AggregRatio}) \times 100$

COV

- Coded COV, Character, 12-digit field
- Calculation
 - Subtract the Mean from each ratio
 - Square the Calculated difference
 - Sum the squared differences
 - Divide the number of ratios less one to obtain the Variance of the ratios
 - Compute the Squared Root to obtain the Standard Deviation
 - Divide the Standard Deviation by the Mean
 - Multiply by 100

STD

- Coded StdDev, Character, 12-digit field
- Calculation
 - Subtract the Mean Ratio from each ratio
 - Square the resulting difference
 - Sum the squared difference
 - Divide the number of ratios less one to obtain the Variance of the ratios
 - Compute the squared root of the variance to obtain the Standard Deviation

Avg. Abs. Dev.

- Coded AvgABSDev, Character, 12-digit field
- Calculation
 - Subtracting the Median ratio from each ratio
 - Summing the absolute values of the computed difference
 - Dividing the summed value by the number of ratios

Max Sales Ratio

- Coded Max, Character, 12-digit field
- The Maximum ratio is the largest ratio when the records are arrayed in order of magnitude of ratio.

Min Sales Ratio

- Coded Min, Character, 12-digit field
- The Minimum ratio is the smallest ratio when the records are arrayed in order of magnitude of ratio.

95% Median C.I.

- Coded MedianConfInterval, Character, 12-digit field
- The Median Confidence Interval is found by arraying the ratios and identifying the ranks of the ratios corresponding to the Lower and Upper Confidence Limits. The equation for the

number of ratios (j), that one must count up or down from the median to find the Lower and Upper Confidence Limits is:

- Calculation
 - If the number of ratios is Odd
 - $j = 1.96 \times \sqrt{n}/2$
 - If the number of ratios is Even
 - $j = 1.96 \times \sqrt{n}/2 + 0.5$
 - Keep in mind if the calculation has anything past the decimal, it will be rounded to the next whole number and the benefit of the doubt is given
 - If the sample size is 5 or less, then N/A is given as the confidence interval
 - If the sample size is 6-8, then the Min and Max is the given range

95% Wgt. Mean C.I.

- Coded AggregConfInterval, Character, 12-digit field
- Calculation
 - Items needed for this calculation
 - Number of sales
 - Assessed Values – Individual and Summed
 - Assessed Values Squared – Individual and Summed
 - Average Assessed Value
 - Sale Prices – Individual and Summed
 - Sales Prices Squared – Individual and Summed
 - Average Sale Price
 - Assessed Values x Sale Prices – Individual and Summed
 - The Weighted Mean
 - The t value for the sample size

- The actual calculation:

$$CI(\bar{A}/\bar{S}) = \bar{A}/\bar{S} \pm t \times \frac{\sqrt{\frac{v \bar{S} \bar{A}^2 - 2(\bar{A}/\bar{S}) \bar{S} (\bar{A} \times \bar{S}) + (\bar{A}/\bar{S})^2 (\bar{S} \bar{S}^2)}{\bar{S} v (n) (n-1)}}}$$

- If the sample size is 5 or less, then N/A is given as the confidence interval

95% Mean C.I.

- Coded MeanConfInterval, Character, 12-digit field
- The Mean Confidence Interval is based on the assumption of a normal distribution and can be affected by outliers.
- Calculation
 - Lower Limit
 - $\text{The Mean} - ((t\text{-value} * \text{The Standard Deviation}) / \text{the Square Root of the Number of Records})$
 - Upper Limit
 - $\text{The Mean} + ((t\text{-value} * \text{The Standard Deviation}) / \text{the Square Root of the Number of Records})$
 - If the number of records is > 30 , then use 1.96 as the t-value
 - If the number of records is ≤ 30 , then a “Critical Values of t” Table is used based on sample size. Degrees of freedom = sample size minus 1
 - If the sample is 1 or less, then N/A is given as the confidence interval

Ratio Formulas

- Residential and Commercial Records
 - If the Assessed Value Total Equals Zero, the system changes the Assessed Value to \$1.00 for the ratio calculations. It does not make the change to the actual data.
 - If the Sale Amount is Less Than \$100.00 AND the Adjustment Amount is Zero. The system derives an Adjustment Amount based upon the Doc Stamp fee (Doc Stamp Fee/.00175).
 - Ratio Formula is: $(\text{Assessed Value Total} / (\text{Sale Amount} + \text{Adjustment Amount})) * 100$.
- Agricultural Records
 - If the Sale Amount is Less Than \$100.00 AND the Adjustment Amount is Zero. The system derives an Adjustment Amount based upon the Doc Stamp fee (Doc Stamp Fee/.00175).
 - If the Sale Amount – Assessed Improvements Amount – Entered Non-Ag Amount + Adjustment Amount = 0. The system adds \$1.00 to the Adjustment Amount.
 - If the Assessed Land Amount – Entered Non-Ag Amount Equals Zero. The system adds \$1.00 to the Assessed Land Amount.
 - Ratio Formula is:
 - a. If No Greenbelt: $(\text{Agland Total Amount} / (\text{Sale Amount} - \text{Assessed Improvements} - \text{Entered NonAg Amount} + \text{Adjustment Amount})) * 100$.
 - b. If Greenbelt: $(\text{Recapture Amount} / (\text{Sale Amount} - \text{Assessed Improvements Amount} - \text{Entered NonAg Amount} + \text{Adjustment Amount})) * 100$.

Map Source Documentation

Specific maps displayed for each county will vary depending on availability. Each map contains a legend which describes the information contained on the map.

School District Map: Compiled and edited by the Nebraska Department of Education. The map has been altered by the Department of Property Assessment and Taxation to reflect current base school districts.

Market Area Map: Information obtained from the county assessor. Compiled and edited by the staff of the Tech Support Division of the Department of Property Assessment and Taxation.

Registered Wells Map: Obtained from the Nebraska Department of Natural Resources website.

GeoCode Map: Compiled and edited by the staff of the Tech Support Division of the Department of Property Assessment and Taxation.

Sections, Towns, Rivers & Streams, Topography, and Soil Class Map: Obtained from the Nebraska Department of Natural Resources website.

Assessor Location/Neighborhood Maps: Information obtained from the county assessor. Compiled and edited by the staff of the Tech Support Division of the Department of Property Assessment and Taxation.

History Valuation Chart Specifics

EXHIBITS 1B - 93B History Charts for Real Property Valuations 1992 - 2004

There are four history charts for each county. The charts display taxable valuations by property class and subclass, annual percentage change, cumulative percentage change, and the rate of annual percent change over the time period of 1992 to 2004.

Specifically:

Chart 1 (Page 1) Real Property Valuations - Cumulative %Change 1992-2004

Source: Certificate of Taxes Levied Reports CTL

Property Class:

Residential & Recreational

Commercial & Industrial

Total Agricultural Land

Chart 2 (Page 2) Real Property & Growth Valuations - Cumulative %Change 1995-2004

Source: Certificate of Taxes Levied Reports CTL & Growth Valuations from County Abstract of Assessment Reports.

Property Class & Subclass:

Residential & Recreational

Commercial & Industrial

Agricultural Improvements & Site Land

Chart 3 (Page 3) Agricultural Land Valuations - Cumulative %Change 1992-2004

Source: Certificate of Taxes Levied Reports CTL

Property Class & Subclass:

Irrigated Land

Dry Land

Grass Land

Waste Land

Other Agland

Total Agricultural Land

Chart 4 (Page 4) Agricultural Land Valuation-Average Value per Acre History 1992-2004

Source: County Abstract of Assessment Report for Real Property

Property Class & Subclass:

Irrigated Land

Dry Land

Grass Land

Waste Land

Other Agland

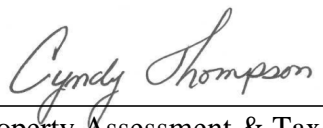
Total Agricultural Land

Certification

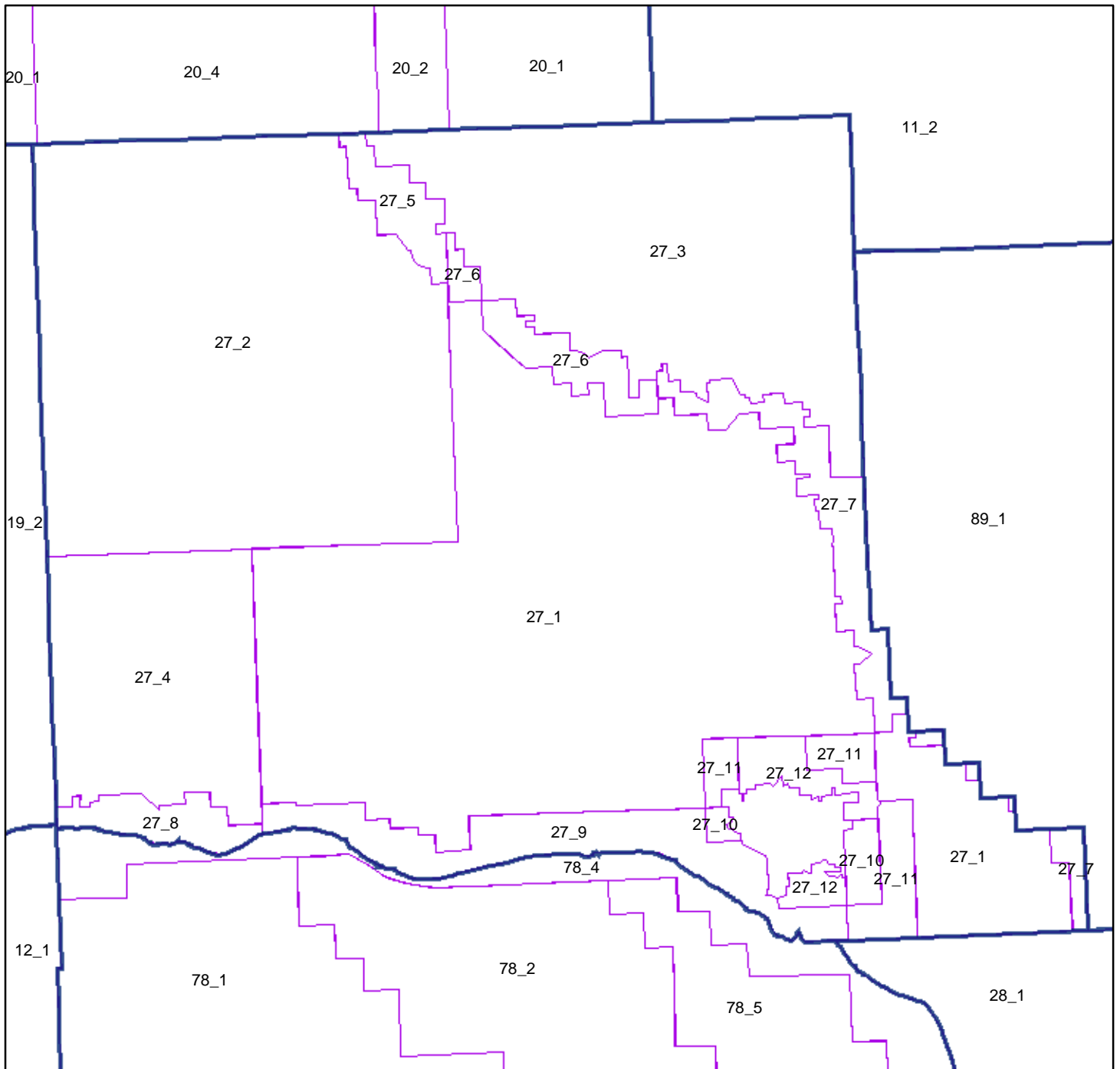
This is to certify that the 2005 Reports and Opinions of the Property Tax Administrator have been sent to the following:

- Five copies to the Tax Equalization and Review Commission, by hand delivery.
- One copy to the Dodge County Assessor, by certified mail, return receipt requested, 7004 1350 0002 0889 1046.

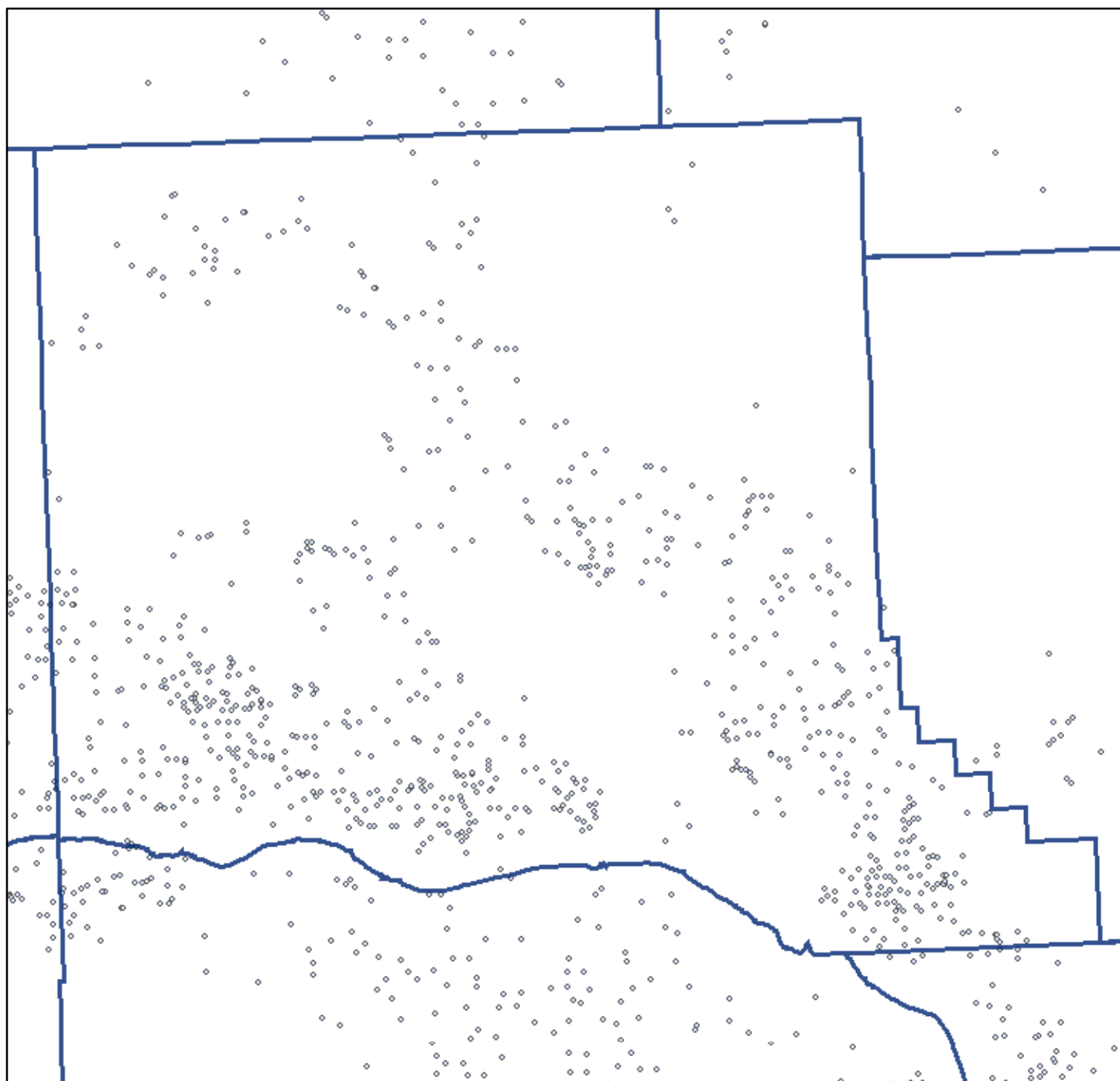
Dated this 11th day of April, 2005.



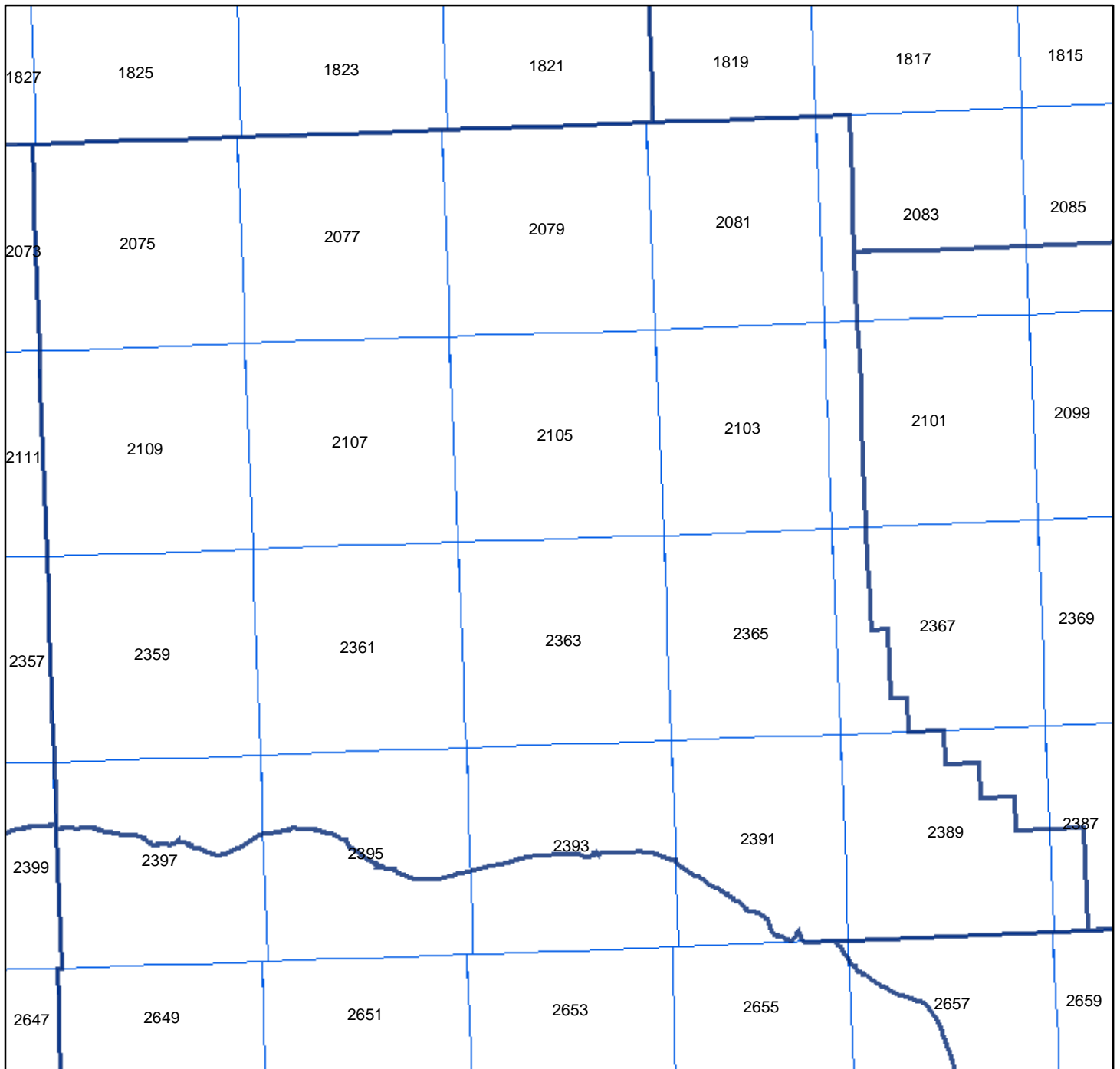
Property Assessment & Taxation



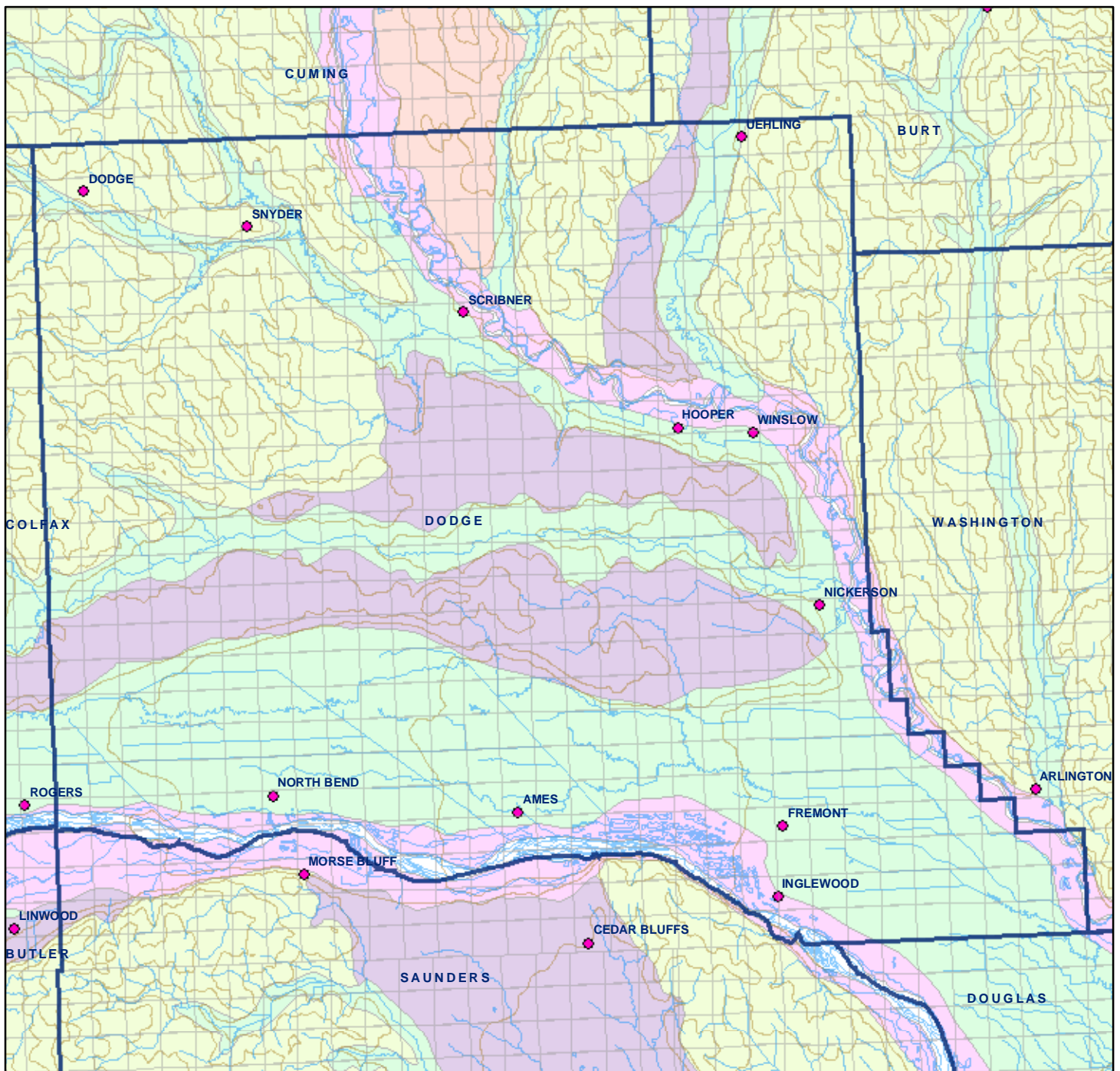
Market Areas



- Registered Wells > 830 GPM



☐ Geo Codes



Legend

Sections

Towns

Rivers and Streams

Topography

Soil Classes

0 - Lakes and Ponds

1 - Excessively drained sandy soils formed in alluvium in valleys and eolian sand on uplands in sandhills

2 - Excessively drained sandy soils formed in eolian sands on uplands in sandhills

3 - Moderately well drained silty soils on uplands and in depressions formed in loess

4 - Well drained silty soils formed in loess on uplands

5 - Well drained silty soils formed in loess and alluvium on stream terraces

6 - Well to somewhat excessively drained loamy soils formed in weathered sandstone and eolian material on uplands

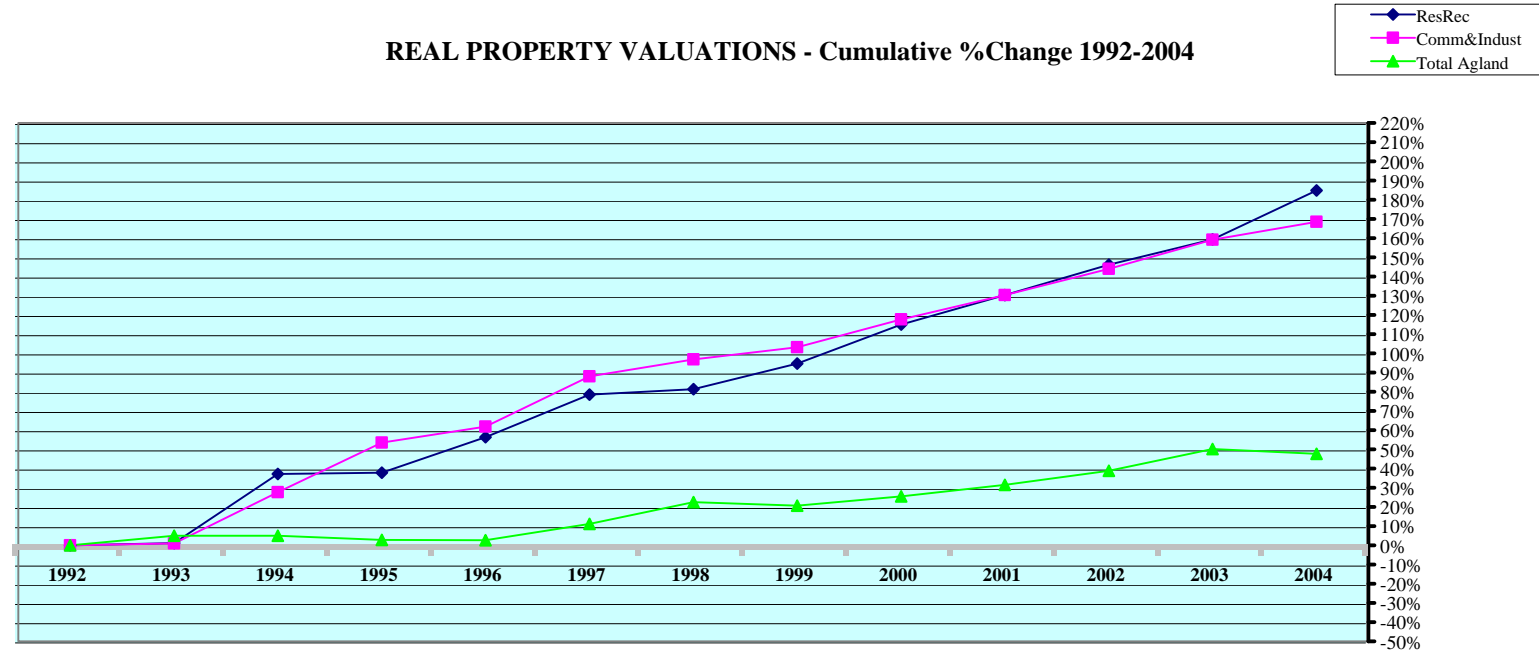
7 - Somewhat poorly drained soils formed in alluvium on bottom lands

8 - Moderately well drained silty soils with clayey subsoils on uplands

Dodge County



REAL PROPERTY VALUATIONS - Cumulative %Change 1992-2004



Tax Year	Residential & Recreational ⁽¹⁾				Commercial & Industrial ⁽¹⁾				Total Agricultural Land ⁽¹⁾			
	Value	Value Chg	Ann.%chg	Cmltv%chg	Value	Value Chg	Ann.%chg	Cmltv%chg	Value	Value Chg	Ann.%chg	Cmltv%chg
1992	403,348,775	--	--	--	120,283,870	--	--	--	291,526,095	--	--	--
1993	407,726,390	4,377,615	1.09%	1.09%	121,433,695	1,149,825	0.96%	0.96%	306,031,815	14,505,720	4.98%	4.98%
1994	553,041,527	145,315,137	35.64%	37.11%	153,587,175	32,153,480	26.48%	27.69%	306,254,588	222,773	0.07%	5.05%
1995	556,247,578	3,206,051	0.58%	37.91%	184,558,515	30,971,340	20.17%	53.44%	299,618,660	-6,635,928	-2.17%	2.78%
1996	630,278,695	74,031,117	13.31%	56.26%	194,715,425	10,156,910	5.50%	61.88%	299,542,865	-75,795	-0.03%	2.75%
1997	719,951,253	89,672,558	14.23%	78.49%	226,138,185	31,422,760	16.14%	88.00%	324,140,075	24,597,210	8.21%	11.19%
1998	731,460,838	11,509,585	1.60%	81.35%	236,780,100	10,641,915	4.71%	96.85%	357,271,225	33,131,150	10.22%	22.55%
1999	784,858,477	53,397,639	7.30%	94.59%	244,389,095	7,608,995	3.21%	103.18%	351,718,265	-5,552,960	-1.55%	20.65%
2000	867,196,280	82,337,803	10.49%	115.00%	261,739,605	17,350,510	7.10%	117.60%	365,962,580	14,244,315	4.05%	25.53%
2001	929,216,030	62,019,750	7.15%	130.38%	276,972,600	15,232,995	5.82%	130.27%	383,467,815	17,505,235	4.78%	31.54%
2002	992,736,850	63,520,820	6.84%	146.12%	293,474,395	16,501,795	5.96%	143.98%	404,855,975	21,388,160	5.58%	38.87%
2003	1,045,707,135	52,970,285	5.34%	159.26%	311,794,080	18,319,685	6.24%	159.22%	437,704,810	32,848,835	8.11%	50.14%
2004	1,149,096,810	103,389,675	9.89%	184.89%	322,949,650	11,155,570	3.58%	168.49%	430,252,615	-7,452,195	-1.70%	47.59%

1992-2004 Rate Ann. %chg: Resid & Rec. **9.12%** Comm & Indust **8.58%** Agland **3.30%**

Cnty# **27**
County **DODGE**

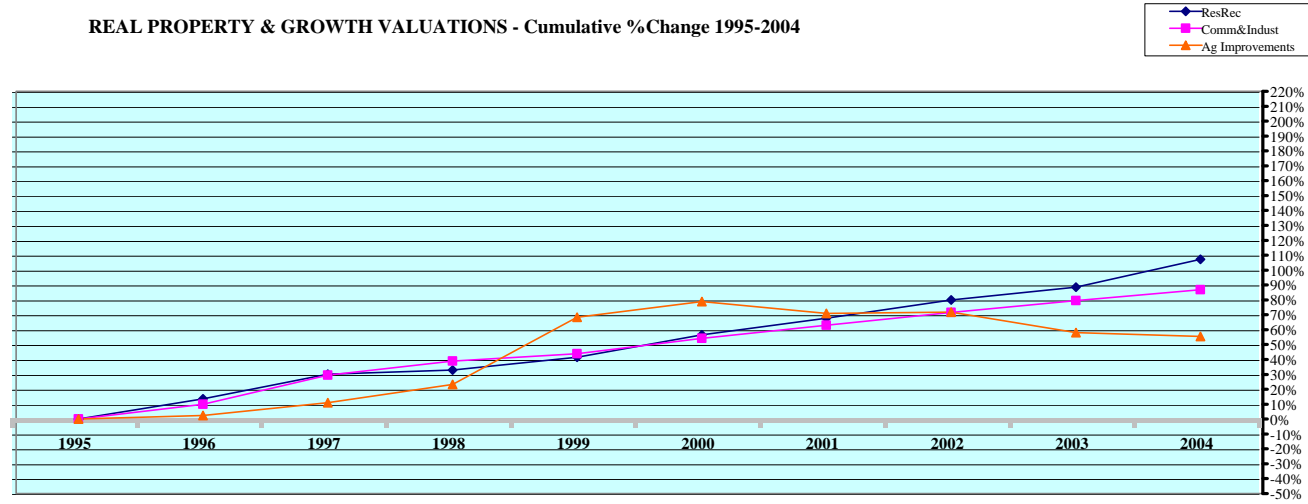
FL area **9**

CHART 1 EXHIBIT 27B Page 1

(1) Resid. & Recreat. excludes agdwell & farm homesite land; Comm. & Indust. excludes minerals; Agland includes irrigated, dry, grass, waste, & other agland, excludes farmsite land.

Source: 1992 - 2004 Certificate of Taxes Levied Reports CTL State of Nebraska Dept. of Property Assessment & Taxation Prepared as of 03/01/2005

REAL PROPERTY & GROWTH VALUATIONS - Cumulative %Change 1995-2004



Tax Year	Residential & Recreational ⁽¹⁾						Commercial & Industrial ⁽¹⁾					
	Value	Growth Value	% growth of value	Value Chg Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth	Value	Growth Value	% growth of value	Value Chg Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
1992	403,348,775	not avail.	--	--	--	--	120,283,870	not avail.	--	--	--	--
1993	407,726,390	not avail.	--	--	--	--	121,433,695	not avail.	--	--	--	--
1994	553,041,527	not avail.	--	--	--	--	153,587,175	not avail.	--	--	--	--
1995	556,247,578	11,015,177	1.98%	545,232,401	--	--	184,558,515	19,289,225	10.45%	165,269,290	--	--
1996	630,278,695	11,007,415	1.75%	619,271,280	11.33%	13.58%	194,715,425	13,212,975	6.79%	181,502,450	-1.66%	9.82%
1997	719,951,253	10,396,385	1.44%	709,554,868	12.58%	30.14%	226,138,185	12,214,500	5.40%	213,923,685	9.86%	29.44%
1998	731,460,838	7,103,760	0.97%	724,357,078	0.61%	32.85%	236,780,100	7,352,870	3.11%	229,427,230	1.45%	38.82%
1999	784,858,477	12,962,407	1.65%	771,896,070	5.53%	41.57%	244,389,095	6,495,890	2.66%	237,893,205	0.47%	43.94%
2000	867,196,280	13,186,572	1.52%	854,009,708	8.81%	56.63%	261,739,605	6,989,130	2.67%	254,750,475	4.24%	54.14%
2001	929,216,030	14,689,384	1.58%	914,526,646	5.46%	67.73%	276,972,600	7,458,234	2.69%	269,514,366	2.97%	63.08%
2002	992,736,850	11,421,510	1.15%	981,315,340	5.61%	79.98%	293,474,395	10,061,123	3.43%	283,413,272	2.33%	71.49%
2003	1,045,707,135	17,424,920	1.67%	1,028,282,215	3.58%	88.60%	311,794,080	15,131,430	4.85%	296,662,650	1.09%	79.50%
2004	1,149,096,810	19,756,105	1.72%	1,129,340,705	8.00%	107.13%	322,949,650	14,059,835	4.35%	308,889,815	-0.93%	86.90%

1995-2004 Rate Annual %chg w/o growth >

Resid & Rec. **8.43%**

Comm & Indust **7.20%**

Tax Year	Ag Imprvmnts & Site Land ⁽¹⁾			Growth Value	% growth of value	Value Chg Exclud. Growth	Ann.%chg w/o grwth	Cmltv%chg w/o grwth
	Agdwll & Homesite Value	Agoutbldg & Farmsite Value	Ag Imprvmnts Total Value					
1992	not avail	not avail	48,068,710					
1993	not avail	not avail	49,049,760					
1994	not avail	not avail	49,040,715					
1995	27,928,285	23,854,580	51,782,865	1,124,565	2.17%	50,658,300	--	--
1996	28,592,705	24,669,865	53,262,570	1,363,270	2.56%	51,899,300	0.22%	2.45%
1997	31,823,705	24,977,575	56,801,280	521,590	0.92%	56,279,690	5.66%	11.10%
1998	35,390,113	27,721,185	63,111,298	634,830	1.01%	62,476,468	9.99%	23.33%
1999	59,387,725	27,622,010	87,009,735	1,697,307	1.95%	85,312,428	35.18%	68.41%
2000	67,121,295	26,207,550	93,328,845	2,737,285	2.93%	90,591,560	4.12%	78.83%
2001	66,013,185	22,229,365	88,242,550	1,607,555	1.82%	86,634,995	-7.17%	71.02%
2002	65,532,750	22,587,570	88,120,320	1,136,125	1.29%	86,984,195	-1.43%	71.71%
2003	59,689,225	22,005,280	81,694,505	1,601,295	1.96%	80,093,210	-9.11%	58.10%
2004	58,427,985	21,039,915	79,467,900	686,445	0.86%	78,781,455	-3.57%	55.52%

1995-2004 Rate Annual %chg w/o growth >

Ag Imprvmnts **5.03%**

(1) Resid. & Recreat. excludes agdwll & farm homesite land; Comm. & Indust. excludes minerals; Agland incudes irrigated, dry, grass, waste & other agland, excludes farmsite land. Growth Value = value attributable to new improvements to real property, not revaluation of existing property.

Sources:
Value; 1992 - 2004 CTL
Growth Value; 1995-2004 Abstract of Asmnt Rpt.

State of Nebraska
Dept. of Property Assessment & Taxation

Prepared as of 03/01/2005

Cnty# **27**
County **DODGE**

FL area **9**

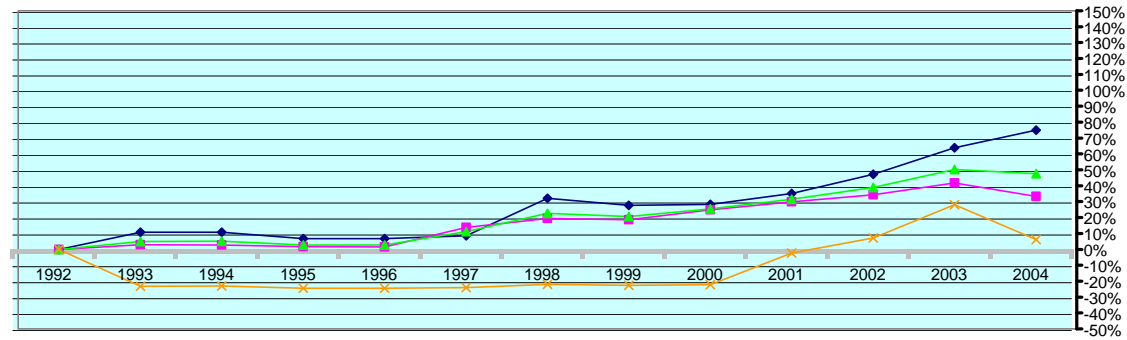
CHART 2

EXHIBIT

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Page 2

AGRICULTURAL LAND VALUATIONS - Cumulative %Change 1992-2004



Tax Year	Irrigated Land				Dryland				Grassland			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
1992	96,555,650	--	--	--	186,994,730	--	--	--	7,499,295	--	--	--
1993	106,889,870	10,334,220	10.70%	10.70%	192,348,350	5,353,620	2.86%	2.86%	5,760,670	-1,738,625	-23.18%	-23.18%
1994	106,989,145	99,275	0.09%	10.81%	192,065,940	-282,410	-0.15%	2.71%	5,768,285	7,615	0.13%	-23.08%
1995	103,010,395	-3,978,750	-3.72%	6.68%	190,109,870	-1,956,070	-1.02%	1.67%	5,669,320	-98,965	-1.72%	-24.40%
1996	103,075,460	65,065	0.06%	6.75%	189,989,537	-120,333	-0.06%	1.60%	5,669,070	-250	0.00%	-24.41%
1997	104,781,945	1,706,485	1.66%	8.52%	212,918,790	22,929,253	12.07%	13.86%	5,702,345	33,275	0.59%	-23.96%
1998	127,504,600	22,722,655	21.69%	32.05%	223,182,300	10,263,510	4.82%	19.35%	5,841,225	138,880	2.44%	-22.11%
1999	123,222,965	-4,281,635	-3.36%	27.62%	221,945,005	-1,237,295	-0.55%	18.69%	5,806,055	-35,170	-0.60%	-22.58%
2000	123,787,205	564,240	0.46%	28.20%	233,575,605	11,630,600	5.24%	24.91%	5,836,380	30,325	0.52%	-22.17%
2001	130,501,695	6,714,490	5.42%	35.16%	242,744,755	9,169,150	3.93%	29.81%	7,319,925	1,483,545	25.42%	-2.39%
2002	142,064,910	11,563,215	8.86%	47.13%	251,206,545	8,461,790	3.49%	34.34%	8,036,725	716,800	9.79%	7.17%
2003	158,274,775	16,209,865	11.41%	63.92%	265,140,855	13,934,310	5.55%	41.79%	9,604,825	1,568,100	19.51%	28.08%
2004	168,986,740	10,711,965	6.77%	75.01%	249,350,105	-15,790,750	-5.96%	33.35%	7,966,980	-1,637,845	-17.05%	6.24%

1992-2004 Rate Ann.%chg: Irrigated Dryland Grassland

Tax Year ⁽¹⁾	Waste Land ⁽¹⁾				Other Agland ⁽¹⁾				Total Agricultural			
	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg	Value	Value Chg	Ann%chg	Cmltv%chg
1992		--	--	--	476,420	--	--	--	291,526,095	--	--	--
1993		--	--	--	1,032,925	556,505	116.81%	116.81%	306,031,815	14,505,720	4.98%	4.98%
1994		--	--	--	1,431,218		0.00%	200.41%	306,254,588	222,773	0.07%	5.05%
1995		--	--	--	829,075	-602,143	-42.07%	74.02%	299,618,660	-6,635,928	-2.17%	2.78%
1996		--	--	--	808,798	-20,277	-2.45%	69.77%	299,542,865	-75,795	-0.03%	2.75%
1997		--	--	--	736,995	-71,803	-8.88%	54.69%	324,140,075	24,597,210	8.21%	11.19%
1998		--	--	--	743,100	6,105	0.83%	55.98%	357,271,225	33,131,150	10.22%	22.55%
1999		--	--	--	744,240	1,140	0.15%	56.22%	351,718,265	-5,552,960	-1.55%	20.65%
2000		--	--	--	2,763,390	2,019,150	271.30%	480.03%	365,962,580	14,244,315	4.05%	25.53%
2001		--	--	--	2,901,440	138,050	5.00%	509.01%	383,467,815	17,505,235	4.78%	31.54%
2002		--	--	--	3,547,795	646,355	22.28%	644.68%	404,855,975	21,388,160	5.58%	38.87%
2003	4,459,565	n/a	n/a	n/a	224,790	n/a	n/a	n/a	437,704,810	32,848,835	8.11%	50.14%
2004	3,813,655	-645,910	-14.48%	-14.48%	135,135	-89,655	-39.88%	-39.88%	430,252,615	-7,452,195	-1.70%	47.59%

1992-2004 Rate Ann.%chg: Total Agland

Cnty#
County FL area

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(1) Waste land data was reported with other agland 1992-2002 due CTL reporting form structure; beginning with 2003 wasteland isolated from other agland.
Source: 1992 - 2004 Certificate of Taxes Levied Reports CTL State of Nebraska Dept. of Property Assessment & Taxation Prepared as of 03/01/2005

AGRICULTURAL LAND - AVERAGE VALUE PER ACRE - Cumulative % Change 1992-2004 (from Abstracts)⁽¹⁾

Tax Year	IRRIGATED LAND					DRYLAND					GRASSLAND				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
1992	96,555,650	87,509	1,103	--	--	186,994,730	186,461	1,003	--	--	7,499,295	18,017	416	--	--
1993	107,047,900	87,304	1,226	11.15%	11.15%	192,732,705	186,418	1,034	3.09%	3.09%	5,788,405	17,881	324	-22.12%	-22.12%
1994	106,995,005	87,189	1,227	0.08%	11.24%	192,938,455	186,551	1,034	0.00%	3.09%	5,817,900	17,999	323	-0.31%	-22.36%
1995	103,343,260	87,547	1,180	-3.83%	6.98%	190,794,950	186,195	1,025	-0.87%	2.19%	5,722,255	17,986	318	-1.55%	-23.56%
1996	103,004,360	87,259	1,180	0.00%	6.98%	190,097,505	185,518	1,025	0.00%	2.19%	5,669,410	17,824	318	0.00%	-23.56%
1997	103,759,735	87,864	1,181	0.08%	7.07%	214,253,020	185,100	1,157	12.88%	15.35%	5,672,485	17,832	318	0.00%	-23.56%
1998	128,483,335	89,117	1,442	22.10%	30.73%	223,010,940	183,803	1,213	4.84%	20.94%	5,851,990	17,968	326	2.52%	-21.63%
1999	123,457,495	88,805	1,390	-3.61%	26.02%	221,931,600	183,915	1,207	-0.49%	20.34%	5,803,195	17,912	324	-0.61%	-22.12%
2000	123,546,195	87,811	1,407	1.22%	27.56%	231,989,460	180,832	1,283	6.30%	27.92%	5,828,865	17,593	331	2.16%	-20.43%
2001	135,523,015	89,392	1,516	7.75%	37.44%	251,127,860	182,777	1,374	7.09%	36.99%	7,637,950	17,918	426	28.70%	2.40%
2002	142,488,355	89,566	1,591	4.95%	44.24%	250,977,475	181,872	1,380	0.44%	37.59%	8,029,815	17,781	452	6.10%	8.65%
2003	160,721,210	89,498	1,796	12.88%	62.83%	265,622,410	180,277	1,473	6.74%	46.86%	9,668,575	17,388	556	23.01%	33.65%
2004	169,386,870	98,557	1,719	-4.31%	55.82%	250,095,580	173,455	1,442	-2.11%	43.75%	7,817,105	15,077	518	-6.75%	24.64%

1992-2004 Rate Ann.%chg AvgVal/Acre:

3.77%

3.07%

1.85%

Tax Year ⁽²⁾	WASTE LAND ⁽²⁾					OTHER AGLAND ⁽²⁾					TOTAL AGRICULTURAL LAND ⁽¹⁾				
	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre	Value	Acres	Avg Value per Acre	Ann%chg AvgVal/acre	Cmltv%chg AvgVal/Acre
1992	739,710	18,492	40	--	--	476,420	752	634	--	--	292,265,805	311,231	939	--	--
1993	746,450	18,660	40	0.00%		325,395	1,025	317	-50.00%		306,640,855	311,289	985	4.90%	4.90%
1994	748,430	18,710	40	0.00%		2,545,500	803	3,170	900.00%		309,045,290	311,252	993	0.81%	5.75%
1995	746,325	18,657	40	0.00%		4,760,605	899	5,294	67.00%		305,367,395	311,284	981	-1.21%	4.47%
1996	736,430	18,410	40	0.00%		200	7,154	0	-100.00%		299,507,905	316,166	947	-3.47%	0.85%
1997						735,360	18,399	40	--		324,420,600	309,195	1,049	10.77%	11.71%
1998						735,410	18,485	40	0.00%		358,081,675	309,374	1,157	10.30%	23.22%
1999						799,750	18,634	43	7.50%		351,992,040	309,266	1,138	-1.64%	21.19%
2000						4,230,115	26,160	162	276.74%		365,594,635	312,396	1,170	2.81%	24.60%
2001						3,010,720	18,801	160	-1.23%		397,299,545	308,889	1,286	9.91%	36.95%
2002						3,673,030	18,886	194	21.25%		405,168,675	308,105	1,315	2.26%	40.04%
2003	4,447,895	17,430	255	n/a	n/a	320,040	725	441	n/a	n/a	440,780,130	305,317	1,444	9.81%	53.78%
2003	3,841,050	14,338	268	5.05%	n/a	265,375	403	659	49.50%	n/a	431,405,980	301,830	1,429	-1.02%	52.22%

1992-2004 Rate Ann.%chg AvgVal/Acre:

3.56%

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DODGE

FL area

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CHART 4

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(1) Valuation on Abstracts vs CTL will vary due to different dates of reporting; (2) Waste land data was reported with other agland 1997-2002 due to reporting form chgs
source: 1992 - 2004 Abstracts State of Nebraska Department of Property Assessment & Taxation Prepared as of 03/01/2005